



SELECTIONS

FROM THE

DUNCAN RECORDS.

BY

A. SHAKESPEAR,  
COMMISSIONER, BENARES DIVISION.

COMPLIMENTARY

VOL. II.

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BY AUTHORITY.  
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BENARES:

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1873.

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# COMMERCIAL AFFAIRS

## IN THE

### ZEMINDAREE OF BENARES.

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In December 1787, the following Resolutions on Mr. Barlow's report upon the Trade, Mint and Customs of Benares were communicated to the Resident with instructions to carry them into effect so far as they related to the Zemindaree of Benares, and the Resident was directed to transmit for approval such Regulations as he might judge necessary for the Court of Justice, which was to be established for taking cognizance of all Commercial affairs in the Zemindaree:—

The Governor General in Council taking into consideration the Report of Mr. Barlow on the Trade, Mint and Customs of Benares, thinks it but justice to that gentleman to record in the first instance, the sense his Lordship entertains of the ability, zeal and unwearied assiduity, with which the commission delegated to him has been executed, and directs that the Secretary do communicate to him this Resolution.

Resolutions of Government on Mr. Barlow's report.

It is unnecessary to enlarge here on the great importance of the trade carried on at Benares, as this is so fully set forth in the report. The object appears to merit the most serious attention of this Government as opening a passport for extending the commercial interests of the Company, and country to a degree as yet unknown.

This point however can never be completely effected without a general arrangement of the Customs in the Vizier's Government, Benares, and the Company's Provinces.

The propositions made by Mr. Barlow for this purpose entirely met the Board's concurrence, but, being connected with the commercial arrangements now negotiating with the Vizier, cannot be entirely adopted until that arrangement be in greater forwardness.

In the meantime the Governor General in Council is of opinion that certain Regulations preparatory to the general arrangement may with propriety be immediately entered upon.

*Resolved 1st.* That in order to afford a greater security to the body of merchants trading between Benares and the Company's dominions, and to pro-

mote the convenience of that trade, Rowannahs be granted in the same form and subject to the same Regulations, as those issued by the Collectors of Government Customs in the Provinces, which are well calculated for despatch, regularity and the detection of fraud.

*Second.* That the Raja's officers be directed to keep the same registers and accounts as are kept by the Collectors of Government Customs in the Company's Provinces, the said Registers and accounts being well adapted for affording an immediate insight into the state of the Inland trade.

*Third.* That, on considerations of policy and justice, the duties on the exports from the Company's Provinces passing through Benares to the Western or Deccan markets, or imported into that district for its own consumption, be reduced to  $2\frac{1}{2}$  per cent., being the amount collected by the Company themselves on their own exports as well as upon the goods imported from Benares.

*Fourth.* That upon the establishment of the above mode of granting Rowannahs and keeping the accounts, registers &c., the Benares Rowannahs be declared current in the Company's dominions, and *vice versa*, for the price of the goods exported from each country.

*Fifth.* That the Zemindaree duties and all other collections on merchandize, except those authorized by Government, be formally abolished, and penalties denounced against such persons as shall be convicted of levying any exaction whatever on the property of the merchants, contrary to the spirit of this order.

*Sixth.* That the Resident do use his best endeavours to obtain a total abolition of the inland duties, or if there should be any insuperable objections to this, that the modification of those duties as recommended in the Benares Report be adapted.

*Seventh.* That the mode of ascertaining the value of goods produced or manufactured in the district of Benares for exportation be adopted.

*Eighth.* That the Courts of Justice for taking cognizance of all commercial matters be immediately established. The Governor General in Council conceives, it would be expedient to put this Court under the Resident and to fix it at Benares. The ability, integrity and firmness requisite for the establishment of this system, he is afraid, will not be found to exist in the native judges who may be appointed to the superintendence of Courts of Justice at Mirzapore, Ghaazepore and Jounpore, nor will the merchants have that respect for, or confidence in the decisions of natives, (who must in some degree be dependent on the Raja), as in the decrees of the present Resident. The revival of the inland trade will, he conceives, depend greatly upon this Tribunal.

*Agreed.* That the Resident at Benares do propose and transmit to the Governor General in Council, the regulations necessary for the Court of Justice, and that Mr. Barlow do furnish the forms of the Registers, Rowannahs, accounts &c. and all other subsidiary arrangements for the detail without delay.

To

THE RIGHT HONORABLE C. E. CORNWALLIS, K. G.

*Governor General in Council, Fort William.*

MY LORD,

Having completed the enquires directed by the Honorable Board into the nature of the trade in the Vizier's country and particularly that of the cloth composing a part of the Company's Investment, I have the honor to submit to your Lordship such information as I have been able to collect during the course of my investigations.

Mr. Barlow's Report on  
Trade of Benares and Oudh  
Province.

Dated 27th May 1787.

The system hitherto followed in the provision of the Company's Investment in the Vizier's dominions appears in the Appendix.

The lowest price at which the different assortments of Oudh cloths transmitted me from the Export Warehouse can be purchased from the Weavers, together with all the subsequent charges till their arrival at Calcutta, are contained in the Appendix.\*

\* Not printed.

The price of the raw materials, the time employed in manufacturing them, and the sum allowed to the Weavers for his labour are inserted in the Appendix.\*

The principal trading Towns in the Vizier's dominions where cloths fit for the Company's Investment are fabricated, and the quantity that might be provided at each, appear in the Appendix.\*

The duties and imposts collected on each species of goods from their first sale by the Weaver to their exportation from the Nawab's dominions are specified in the Appendix.

The present state of the Manufactures and Weavers in the province of Oudh is contained in the Appendix together with the answer to the 10th Article of the Honorable Board's Instructions viz., whether there are any articles not at present included in the Company's Investment which can be provided with advantage in the Nawab Vizier's dominions.

### *Provision of Cloth.*

Three modes for the further provision of the Company's Oudh Cloths are suggested in the instructions of the Honorable Board. First, contracting with native Merchants; second, advertizing for the purchase of Cloths with ready money, and lastly by making advances to the Weavers.

*First.* The native Merchants unanimously declined entering into engagements for the provision of the Company's Cloths, alleging that not only the largeness of the quantity, but the necessity of its being delivered at stated periods, and at a great distance from the place of manufacture, together with the many disadvantages they must labour under from the unsettled state of the Nawab's Government, rendered the concern too hazardous for them to engage in with any hope of success. That, from the peculiar nature of the Company's trade in the province of Oudh, it could only be conducted by an European possessing the influence of the English Government to protect him from the power of the Amils and Zemindars, and also to command the labour of the Weavers in preference to other competitors. That to buy and sell at open market without any limitation of time, quantity or price, was the only system of Commerce from which they could derive any advantage.

Upon the receipt of the Honorable Board's advertizement of the 28th Ultimo I had it circulated amongst the merchants, but received a reply similar to that what had been made to my former offers.

*Second.* The second mode, however eligible from its mercantile principles, is not calculated for the provision of the Company's investment. A much larger quantity of cloth might be purchased with ready money by the collective body of the native merchants, because each individual would be equal to the management of his own concern, but the Company's trade, being a species of monopoly, it can only be supported by that influence which first established it. The Contractor or Agent, unless invested with some control over the Weavers and the markets, will sink into the capacity of a private merchant, and become incapable of excluding the competitors who are watching for an opportunity to share in so lucrative a branch of trade. The quantity of an investment provided upon this plan will always be uncertain and the quality must depend upon the abilities of the Agents.

In the year 1773 an attempt was made to provide the Bengal investment by purchasing the goods at open market from the native merchants and manufacturers, but whether the nature of all trade where Government become a party is such that it cannot be conducted on the same mercantile principles as that of individuals, or whether other causes operated to defeat this plan, the goods rose so much in price that the Board were compelled to revert to the former system of provision.

*Third.* The last mode is by making advances to the Weavers which must be done either through an Agent or a Contractor.

Should the Honorable Board deem it expedient to provide an investment in the Province of Oudh it follows that the system must be such as will ensure the goods to the Company at an advantageous price, without subjecting them to losses in the provision.

From the enquires I have made among the Weavers and the most intelligent merchants, I am inclined to think that the system of advances was originally introduced more with a view to engross the labour of the manufacturer than to assist him in the purchase of raw materials. A Weaver can generally raise money at the same interest which is charged him on advances, and must prefer borrowing of an indifferent person to becoming the debtor of a powerful superior to whom he is to sell his cloth. I am corroborated in this opinion by the report of the Tanda Dullals, who informed me that in consequence of the right of preëmption long enjoyed by the Company at that Aurung, the late contractor was enabled for the last two or three years to purchase his cloth without risking advances. But at the Allahabad Aurung, where competitors have never been totally excluded, the cloths have invariably been provided by giving advances to the Weavers.

At an Aurung therefore where all purchasers are excluded, except the Company's Agent, advances will be seldom required, but where this privilege is not allowed they cannot be dispensed with.

It is evident that the two first modes of provision suggested, even had they been practicable, are not calculated to ensure the purchase of the cloths either with judgment or punctuality; and the Honorable Board being in possession of the lowest price at which they can be provided, the arguments in favor of Agency also no longer exist, whilst the objections to it still remain in force. Upon the supposition therefore that an investment is to be provided in Oudh, I would recommend a contract in preference to any other system.

*Effect of the investment on the Vizier's country.*

In giving the above opinion, the Honorable Board will please to observe that I have principally considered the Company's interest. I shall now endeavour to show how the provision of an investment affects the interest of the Nawab and the mercantile part of his subjects.

Previous to the introduction of the Company's Investment, the trade of the Province of Oudh was conducted by the native Merchants without any interference on the part of Government. The markets were open to purchasers of every denomination, and the merchant and manufacturer met upon terms of perfect equality. The price of the goods was decided upon the true mercantile principle of one finding it his interest to buy and the other to sell. Advances were seldom given but for the provision of some rare commodity, the first expenses of which exceeded the ability of the manufacturer to furnish. The raw materials were in general purchased with his own money or procured by his credit.

The introduction of the Company's investment caused, a revolution in the trade of the country which I should conceive has operated greatly to its de-



triment, first by the establishment of a system highly unfavourable to the manufacturers, and secondly by the exclusion of the native merchants.

The Honorable Board will have seen the evil tendency of advances from the Appendix. Where the markets are shut to all competitors and the arbiters of the price become dependant on the purchaser, what evils may not be apprehended from this mode of provision. Though in justice to the late contractor I must observe that he appears to have conducted himself with the greatest equity in all his dealings, yet the rights of the manufacturer are but ill secured when they depend upon the moderation of the purchaser. Where trade is free the value of a man's labour is fixed by the best of all criterions, the demand there is for it in the community.

The Regulations for the weavers issued in the year 1786 prove it to be the general opinion that the Company's trade cannot be conducted, even in their own Provinces, without a strong exertion of the authority of Government. In the Vizier's dominions where the Nawab and his minister are secretly adverse to the provision of an Investment the same necessity for export must operate more forcibly. In the Company's Provinces their cloths having become the established manufactures of the Country in the Vizier's dominions, there are great demands for other assortments for the Inland and Western markets which are of easier fabrication, and afford the weavers a greater profit for their labour. If the Company's influence is withdrawn from their Agent, a considerable part of the weavers will resume these manufactures, and those who adhere to the Europe cloths will dispose of them where they can get the highest price. The trade in piece goods affords such large profits that no individual can engross it without either assuming or being invested with the authority of Government.

The evil arises out of the nature of the trade itself. Where great advantages are to be reaped from any particular branch of commerce it naturally draws to it the capital of individuals. If the Company wish to secure these advantages to themselves, they must adopt measures to prevent competition. These measures cannot be founded on mercantile principles and must therefore be detrimental to the general interests of commerce.

The Oudh manufactures were formerly held in great estimation at the markets of Delhi and Agra, but since the decline of those cities, the demand for them has diminished in proportion. The introduction of the cloths, for the Europe markets would have been a fortunate event for the Vizier's country if his subjects had been allowed to reap the profit of the sale of them. Upon the present footing however the advantages are dubious.

It has long been a current opinion that the provision of piece goods in the Province of Oudh is highly advantageous to the Vizier by keeping specie to that amount in his dominions. But the importation of specie is not always beneficial

to a country. If this was the true criterion of national prosperity, the countries, which apparently receive the most, ought to be the richest, but the reverse is evident in many of the kingdoms of Europe. Specie may be imported into a country for such purposes as may be destructive of its commercial interests, and, in the end of the general wealth of the inhabitants.

The Company's trade in the province of Oudh is exactly of this nature and tendency. If the cloths provided for them had been exported on account of the native merchants, the latter would have reaped the profit on the sale of them in Calcutta, and a second profit on the goods brought back from Bengal in return. But being excluded from the trade altogether, they are deprived of both. The industry of the Nawab's manufacturers is never properly directed but when for the benefit of the merchants of his own dominions.

Upon the same principle, should any part of the Nawab's subsidy remain unappropriated, it would be more for his interest to remit the amount to Calcutta in specie than to furnish a capital for a monopoly in exclusion of his own subjects. If the Company, as an independent state, receive a sum of money from the Nawab's, and then advance it to his manufacturers to make cloths, they not only carry away the original sum received, but also the value of the labour of his subjects into the bargain. If a capital to the same amount is employed by the native merchants, the profits they will reap from the exportation of the goods will indemnify the Nawab, that is, his country, for the sum sent out in specie.

In all countries monopolies and preëmptions are considered as detrimental to the general interests of commerce, but wherever they have been established the profits have invariably been enjoyed by a portion of the community which tolerated them. The Nawab Vizier's is the only country where a monopoly has been introduced for the benefit of a foreign state.

I am informed by Raja Ticket Roy, that at the accession of the present Vizier, the sayar or customs of what is called the Soubah of Oudh (which comprehends only such territories as descended to Soojah-ud-dowla from his father) produced annually the sum of five lacs of rupees. In the year before last they had fallen to one lac and fifty thousand, and the late renter is now in confinement for the non-performance of his engagements. The introduction of the Company's investment has no doubt been one of the principal causes of this deficiency.

When both the inland and export trade was carried on by the native merchants, they had not influence to avoid the payment of the duties, but when the latter fell into the hands of the Company, who paid none, and drew with it the major part of the manufacturers who provided goods for the former, the customs diminished in proportion.

As His Excellency therefore must be a loser by the cloth trade of his dominions, or any part of it being carried on by the Company, it is evident he cannot be anxious for its continuance and it remains therefore to consider the advantages which accrue to the Company.

The provision of an investment in the Province of Oudh must be advantageous to the Company, either from the quantity, the price or the quality of cloths produced in that country. The quantity however provided for the year 1786-87 amounted only to two lacs and ninety thousand Rupees, and the quality and price differ little from those of the same assortments manufactured in the Province of Behar, where three times of the above sum might be invested with equal advantage. By withdrawing the investment therefore they would confer a benefit on the merchants of the Nawab's country, without injuring themselves. I must observe, also, that the demand for the Bengal manufactures would be increased, as the merchants who carry cloths from Oudh into the Company's Provinces invariably make their returns in the silk and cotton piece goods of Cassimbazar, Dacca and Maldah &c., and also in Tin, Copper and other articles brought from Europe.

A trade therefore which cannot be conducted on mercantile principles ; that is disagreeable to the Vizier and detrimental to the interests of his subjects ; which affords no exclusive benefit to the Company that they cannot command in their own Provinces ; which, in case of disturbances in the Vizier's country, may subject them to losses in their commercial, and at all times to embarrassments in their political capacity, cannot I conceive be considered as advantageous. Should it therefore become a question whether the Company's investment in the Province of Oudh ought to be continued or withdrawn altogether, I beg leave to offer my opinion with all deference in favor of the latter.

In recommending the withdrawing of the investment from the Nawab's dominions, it is by no means my intention to reflect upon the conduct of the gentlemen who have hitherto been entrusted with the management of it. Where evils arise out of a system of commerce, individuals, however equitable in their dealings between man and man, cannot prevent their operation. Whoever enter into trade, expressly does it for his own advantage, and not with a view of benefiting the public. It is from the impartial hand of Government only that measures for the general good can be expected.

It was my wish to have procured the accounts of the sayer or customs of the whole Province of Oudh and its dependencies from the year 1764 down to the present time, that I might have traced with accuracy the increase and diminution of the trade in the different parts of the country, and also the fluctuation of the duties collected upon the various articles of merchandize ; but upon applying to the acting Minister, I found that a scrutiny of this nature would have given rise to those suspicions, which, by the eighth Article of the Hon'ble

Board's instructions, I am expressly cautioned to avoid creating. I thought proper therefore to confine my investigations to the Company's trade, which in the preamble to my instructions, is pointed out to me as the principal object of my deputation.

I have &c,

(Sd.) G. H. BARLOW.

*Lucknow, the 27th May 1787.*

## APPENDIX.

The Company's cloths have hitherto been provided mostly at Tanda and Allahabad, at the latter place by advances, and at the former, sometimes by advances and at others with ready money, but always with the right of preëmption.

In both cases the price of the cloth when brought to the Factory, is settled by the dullalls of the Aurung, who act as mediators between the purchaser and weaver, for which they receive a commission from the former. These men are properly the servants of the public, and ought to have no interest in the commodity, or connection with the contracting parties. So long as they adhere to the original purposes of their institution, they promote trade by bringing the merchants and manufacturers together, both of whom find great benefit from their intervention. A merchant, unacquainted with the country, cannot go in search for the weavers who are scattered about in the villages, nor can the latter neglect their work to find out the former. The Dullall's house is therefore generally the place where both parties resort for their mutual convenience. Exclusive of preventing the merchant being imposed upon in the price of the commodity, it is the Dullall's business to assist him in the negotiation of his bills, and in the transportation of his goods.

In order to explain to the Hon'ble Board, the nature of the advances, I have inserted the following calculation made on the Company's cloths; shewing the mode in which they are provided by advances at the Aurungs of Tanda and Allahabad.

The weaver is debited for six rupees, or rather interest at 4-14 per cent is deducted at the time of making the advances, as also the fees for the Gomastah and Dullall, so that the sum given to the weaver is 5-11-3. When the price of cloth is fixed, if the Dullalls value it at 6 rupees the account of the weaver is balanced. If it is under six, the difference is taken back from the weaver. The Batta difference at the rate of 4-14 per cent. on the difference between the advanced price, that is 6 rupees, and the price at which the cloth is valued when made, is the perquisite of the Dullalls or brokers.

From the report of these people it appears that the Company's Tanda cloths have latterly been provided mostly with ready money, the right of pre-

emption, which they have long enjoyed at that Aurung enabling their Agent to exclude competitors without giving advances to the weavers.

### APPENDIX.

The Company's cloths have hitherto paid no duties in the Province of Oudh. Upon my arrival at Lucknow I informed His Excellency the Vizier, that the Hon'ble Board has resolved to pay the established customs upon all goods that might in future be provided in his dominions.

Upon applying to Raja Ticket Roy for a list of the rates collected upon goods of the same assortments as the Company exported by the native merchants, he informed me that the duties paid by them varied in different parts of the country, and consequently could not be taken as a standard for the Company's goods. That as His Excellency seldom interfered in matters of this nature they could not be decided upon till the return of his Minister, Hyder Beg Khan, from Calcutta.

Upon enquiring of the native merchants themselves, I found that, in consequence of the exactions to which they are liable from the renters of the customs, and the Amils and Zemindars, (who all collect separate duties), it is not usual for the proprietor to transport his own goods from the place of purchase to the place of sale. That on the high roads, there are established carriers, called *Houndewallas*, who contract for the transportation of goods and to bear all way-charges entrusted to their care, and they enter into regular engagements with the renter of the customs and the Zemindars and Amils for the payment of the duties. If the goods are plundered on the road, the loss falls upon the owner, but as the carriers, from constantly travelling the same route, become intimately connected with the Zemindars of the villages through which they pass, an accident of this kind very rarely happens. The inland trade, throughout the upper parts of Hindoostan, is carried on in this manner, and the most valuable goods are transported with safety through countries where the merchant himself could not pass without endangering both his life and property.

The Nawab's duties therefore, as well as those of the Amils and Zemindars, being collected from the carriers, and not the merchants themselves, the rates actually depend more upon the private agreement entered into by the carrier, than upon any fixed standard that may formerly have been established throughout the Soubah.

From the report of the Dullals it appears that goods of the same assortments as the Company's, if exported by the native merchants from Tanda to the Province of Behar, would pay three kinds of duties after clearing out the goods from the Aurung, viz., the Badrakha or Soubadaree duties of the Nawab, the Rah-daree, or road duties of the Amils, and the Zemindaree duties of the Zemindars; the two latter, though claimed as a right, may rather be considered as exactions to which the merchants originally submitted in order to avoid the detention of

their goods, and as being less expensive than frequent applications to the Government for a precarious redress.

There are two roads by which goods are transported from Tanda to the Company's Provinces; the first is through the Sircar of Goruckpoor on the north side of the Gograh, and the second by Jounpoor into the district of Benares. By the former route, the Nawab's duties amount to about one rupee per corge of whatever quality, and the various Zemindaree and Amils' collections, to about two rupees eight annas. By the latter, His Excellency's customs are two rupees per corge and the duties of the Amils and Zemindars about twelve annas. The duties on boats going down the Gograh have never been properly ascertained, and from the accounts of persons who are acquainted with that navigation, they at present depend upon the ability of the merchant to resist the demands of the Zemindars. The claims therefore both of the Amils and Zemindars being arbitrary, I conceive they cannot be considered as obligatory on the Hon'ble Board.

From the above accounts I should imagine that if the Nawab's duties were settled at  $2\frac{1}{2}$  or 3 per cent. on all the Company's goods provided in Oudh, it would be agreeable to His Excellency, and of no impediment to the Company's trade, and in order to prevent any inconvenience arising from the collection of them, the Company's Agent might receive the Rowannah for the goods through the Resident at Lucknow, and His Excellency be credited for the amount duties in his account with the Hon'ble Board.

If the Nawab could be prevailed upon to establish fixed rates for the goods of the native merchants, and also to enforce the observance of them, it would open a free communication between his dominions and the Company's provinces and redound to their mutual advantage. At present the exactions of his own officers as well as of the Zemindars are great impediments to trade. A servant who accompanied me up to Lucknow was obliged to pay duties at different places to the amount of four rupees on his Dooly or Palankin.

#### APPENDIX.

The cloths manufactured in the dominions of the Nawab Vizier may be divided into the Europe and country assortments. The latter consist of a variety of manufactures worn by the natives of both sexes. The names of the towns where these cloths are manufactured with the length and breadth of each assortment and the places where they were formerly in demand, are as follows:—\*

\* Not printed.

A large quantity of the above manufactures are consumed also in the Nawab's dominions, exclusive of coarse cloths worn by the lowest sort of people which are manufactured throughout the country.

Previous to the decline of the cities of Dehli and Agra, a very extensive trade was carried on in all the above kinds of cloths, and the demand for them at present, though diminished, is still considerable, almost the whole manu-

factured at Allahabad were formerly sent to Joynagur. Shortly after the battle of Buxar, Mr. Gextelle, the French Agent with Soojah Doulah, introduced the cloths for the Europe markets, and from that period to the present time, the exports to Joynagur have been diminishing. The trade is not however totally annihilated as I understand from the Dullals that two merchants are just arrived from that place for the purchase of the Allahabad cloths.

The fine manufactures of Tanda have long been held in the highest estimation in the western parts of India, and the Goshains and Byoparries from the northern hills exported considerable quantities of its coarse cloths, by the way of Bulrampoor, which they purchased with the produce of the gold dust, musk, cow tails and other articles, brought from their own country.

The districts extending along the southern and western banks of the Gogra appear to have been always the seat of the best manufactures in the Nawab's dominions. The demands for goods at Fyzabad, the facility of communication afforded by the river Gogra, and the distance from the frontier, all contributed to draw the manufactures to this quarter. The Rohillahs seem to have encouraged agriculture more than manufactures, as their rice and other grains met with a ready sale at Dehlie. The Doab being a frontier country, and having long been subject to the depredations of invaders, has few manufactures, and those of a very inferior quality.

Having endeavoured to explain the nature of the Hon'ble Company's trade in piece goods, I shall beg leave to detain the Board with a few observations on the trade of Salt, Cotton, Indigo, Opium, and Saltpetre.

### *Salt.*

The salt consumed in the province of Oudh is of three kinds, the Lahore, the Samberee and Khary.

The first and most esteemed is a species of rock salt brought from Lahore, but a small quantity however is imported, owing to the heavy charges of carriage and duties to which it is subject between Lahore and Lucknow. The price it bears at the latter place is about 14 Sicca rupees per maund, and, as few people can afford to purchase it at this rate, the consumption is confined to the houses of men of large property.

The Sambhar salt is so called from a town of that name about 20 Coss to the south of Joynagur. The prime cost is about ten annas per maund, and the duties between Lahore and the Nawab's dominions are 1 rupee 10 annas and 3 pie; the charges of transportation about 12 annas and the Vizier's duties to about 4 annas 9 pie, total 3 rupees 5 annas per maund. The Bazar price at Lucknow varies from 4 to 8 rupees per maund, rising during the rainy season and falling in the dry weather, when the annual supplies arrive. The consump-

tion of this salt is universal, being much esteemed both on account of its quality and cheapness. From the accounts of the merchants it is made from a salt in the territories of the Rajas of Joynagur and Jodhpoor, who both derive a very large revenue from the duties collected on it at the place of manufacture. This salt is carried as far as Benares, to the west of which the Bengal salt has never been introduced.

From the report of some merchants, who have traded in the Bengal salt, it appears that it might be brought up to Lucknow and sold for 3 rupees 8 annas or 4 rupees per maund. Upon enquiring the reason why it was not preferred to that made at Sambhur, when it could be procured equally cheap, I found that a prejudice prevails against the former, on account of some bad quality which it is supposed to contain. To increase the consumption of the Bengal salt must, I imagine, be an object worthy of the consideration of Government, and I should conceive that the prejudice against it would soon be removed if draw backs on the Patna and Benares duties were allowed on Bengal salt exported beyond the Karamnassa. The low rate at which the merchants could afford to sell it in the Vizier's dominions would soon make it preferred to the salt made at Sambhur.

The third sort called the Khary Nimuck is made from Saltpetre earth, and is of so bad a quality that but a very small quantity of it is manufactured, and that only for the use of the lowest ranks of people.

### *Cotton.*

A considerable part of the Cotton used in the manufactures in the Vizier's dominions and also in the Company's province, is brought from the countries on the southern banks of the Jumna, where it is produced in great quantities, and nearly equal in quality to what is called Surat Cotton, and which, I understand, is procured, mostly from the countries belonging to the merchants. Upon enquiring of the merchants who have traded in this article, I understand that it may be purchased for about Rs. 5-8 to 6 rupees per maund. If the duties collected by Almass Ally Khan, the farmer of the Doab, were settled on a moderate footing, it would be of great advantage to the manufacturers of piece goods in Oudh, and the Cotton might be delivered at Calcutta at the rate of about 10 rupees per maund, which could make it a profitable article for the China markets, the cotton of the same quality costing at Bombay near Rs. 11 and 12 per maund.

### *Indigo.*

The province of Etawah in the Doab produces some Indigo, but it is in general inferior to that which is brought from Agra and the south side of the Jumna where it is made in considerable quantities. The price varies with the quality, but is seldom below 60, or about 100 Furruckbad Rupees per maund of 96 Sicca weight the seer.



*Opium.*

The poppy is little cultivated in the Nawab's country, a small quantity however is produced upon the confines of the Benares district, but too inconsiderable to be an object to the Company.

*Saltpetre.*

From the report of the merchants who have traded in this article, I understand that fifty thousand maunds are the largest quantity that has ever been manufactured in one year in the provinces of Oudh, near two thirds of this is made in the Doab. The lowest average price at which it can be made is about two Rupees 8 annas per maund, which, I believe, is something dearer than the Culmee of the same quality made in the Company's provinces.

To encourage the exportation of Bengal salt and to enable the merchants to carry on the other branches of trade by fixing the duties in the Nawab's country and thereby establishing a free communication with the Company's provinces, will, I conceive, be more advantageous to Government than providing any of these articles on their own account.

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The trade of the district of Benares may be divided into four branches:—

Mr. Barlow's Report on  
trade and coinage of Benares  
Province, dated 24th August  
1787.

First, the goods imported for immediate exportation. Second, the exports. Third, the imports for consumption, and Fourthly, the goods produced in one part of the district and consumed in another; the three first constituting what is generally called the foreign, and the last, the inland trade.

The four first numbers of the appendix will show the amount of the trade of Benares for the year 1193 Fuslee or 1785-6 arranged under the above heads. These accounts were extracted from the original registers of the four superior Custom houses of Benares, Mirzapore, Ghazeepore and Jounpore and their numerous subordinate stations, and I trust will not only give your Lordship a clear insight into the trade of Benares as far as relates to its own immediate exports and inland traffic, but what may be deemed of greater importance, throw a considerable light upon the commerce carried on between the Company's dominions, the Deccan, and the western provinces of Hindoostan.

## FIRST DIVISION.

*Imports for immediate exportation.*


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A reference to the map will show that the greatest part of the trade carried on between the Company's provinces and the internal parts of India must pass through the district of Benares. The town of Mirzapore situated on the banks of the Ganges is the centre of this important trade. The natives of

the Deccan, the Western provinces and Nepaul resort here in search of European commodities and the rich manufacturers of Bengal and the merchants of the latter for the purchase of the cotton, shawl goods and other valuable articles, the produce of the inland provinces of Hindoostan.

From Appendix it appears that the amount of this division of the Benares trade is 48,91,686-8-6. The goods of which it is composed, though neither the produce nor for the consumption of the district of Benares, yet being imported into it and paying a duty to the Government and also being partly the property of the merchants residing in that country, they of course form a branch of its foreign commerce.

The countries which carry on this trade are Bengal and Behar, the Western provinces, the Deccan and the Northern provinces.

The amount of the exports and imports of each are as follows :—

Exported from	To Bengal and Behar.			To the Western Provinces.			To the Deccan.			To the Northern Provinces.			Total Exports.		
							(a)						(d)		
Bengal and Behar, The Western Provinces, ...	"	"	"	17,92,326	13	8	9,22,934	5	10	26,206	"	"	27,41,467	3	6
	9,27,412	7	6	"	"	"	"	"	"	4,4,862	4	6	9,72,274	12	0
The Deccan, ...	(b)			"	"	"	"	"	"	18,683	6	3	10,50,520	12	3
	10,31,637	6	"	"	"	"	"	"	"	"	"	"	"	"	"
The Northern Provinces, ...	9,809	8	6	90,812	1	"	26,811	5	3	"	"	"	1,27,423	14	9
	(c)														
Total Imports Rs.,	19,68,850	6	"	18,83,138	14	8	9,49,745	11	5	89,951	10	9	48,91,686	10	6

In order to know what is generally called the balance of trade, between any two of these countries, for instance Bengal and the Deccan, subtract the sum marked (a) from (b) or between any one country, as Bengal and all the others deduct (c) from (d) and the remainder will give the difference required.

The new system of collecting the duties established in the year 1781 though evidently founded on better principles than the former plan, fell particularly heavy on the commerce between Bengal and the Deccan and the other inland provinces of Hindoostan. In order to explain this it is necessary to mention that in Cheyt Sing's time the duties were collected on the bullock load (the city of Benares excepted) according to the arrangement of 1773 (Vide Appendix). In the settling of these rates less attention was paid to the value of the commodity than to the weight, so that a load of the most valuable articles of merchandize pay little more than an equal weight of goods of an inferior value.

In consequence of the new arrangements in 1781, when the rich goods of

Bengal came to be taxed at the rate of 5 per cent. on the enhanced valuation of the Benares book of rates, the merchants found themselves charged with a duty of upwards of 100 Rupees per bullock load instead of 20 or 25 the sum which they had formerly paid. This increase of duty was rendered more unsupportable by a variety of oppressive exactions made by the superintendents of the customs, some account of which appears in the correspondence between Mr. Playdell and Mr. Fowke inserted in Appendix. The exporters of raw silk and piece goods were the principal sufferers, and either discontinued their trade in these articles or conveyed them at a great additional risk and expense over the southern hills in Behar, by which the exports and returns were considerably diminished and the duties lost to the Raja.

Mr. Markham, the late Resident at Benares, in consequence of the representations of the merchants, was induced to recommend a reduction of the duties on raw silk from 5 to  $2\frac{1}{2}$  per cent in a letter dated 20th March 1782. The Hon'ble Board convinced of the propriety of the measure consented to the reduction, and at the recommendation of Mr. Hastings in his letter of the 21st October 1784, extended it to the silk piece goods of Bengal. The principles on which this remission was granted were I conceive to have been founded on the best commercial policy, namely "that it is for the interest of a state to encourage the exportation of its manufactures, even in a greater degree than its raw or unwrought commodities". From the Custom house re-

\* Not printed.

ceipts\* however your Lordship will perceive that the duties on silk piece goods have still been continued at 5 per cent. The orders for the reduction of the duties on raw silk also have been equally disregarded; all merchants, the Sunnassees and Irakees excepted, still paying the original duties of 5 per cent on the Benares book of rates, nor was the reduction granted to the above tribes until two years after the promulgation of the orders of the Board and even then not in consequence of those orders, but because the Raja's Naib or deputy at last discovered that he suffered a great pecuniary loss from persisting in the disobedience of them.

The principal merchants who trade from Bengal to the Deccan are called Sunnassees, a religious sect remarkable for their wealth and for their integrity in all commercial transactions. Those who reside at Benares and in the Company's dominions purchase the goods in Bengal and transport them to Mirzapore where they sell or deliver them to merchants of their own sect who resort annually for this purpose from the Deccan. Upon the establishment of the custom house in 1781, the Sunnassees gave up their trade in the Benares country declaring that the duty of 5 per cent on the enhanced prices of the book of rates absorbed almost the whole of their profits. In 1784, finding that they suffered great loss and inconvenience from transporting their goods over the hills, they petitioned the Raja's Naib or deputy, Juggut Deo Sing for some remission of the duties. It was accordingly agreed that they should pay  $2\frac{1}{2}$  per cent on raw silk and 5 per cent on piece goods calculated on the price inserted on the Moorshedabad

Rowannah or custom house pass, and that the duties on their trade should be collected by a separate Darogah or superintendent. A copy of the petition of these merchants (and of the Irakees, who shortly after obtained the same privilege) and the answer of the Naibs, Juggut Deo Sing and Ajaib Sing, appears in the Appendix and a calculation of the duties\*

\* Not printed.

on a bullock load of raw silk and piece goods, as now paid by these merchants, and in the time of Cheyt Sing. Previous to the presenting of the above petition, they were charged 5 per cent. on the Benares price, which amounted to upwards of 100 Rupees per bullock load exclusive of other cesses, being near five times the amount of what they paid before the establishment of the Custom house in 1781. The salutary effect of the remission of  $2\frac{1}{2}$  per cent. on raw silk will appear from the rapid increase of the trade of the Sunnassees in the following years. During 8 months of the first year 1191 or 1783-4 their exports and imports amounted to 4,71,166-15-6 of which 1,75,784 was raw silk. In the second year 1784-5 to 9,89,618-12-9 and the raw silk to 4,11,941-13-0. In the third year 1785-6 they increased to 12,43,112-13-6 and the raw silk to 4,28,520-14-0 and during the 11 months of the current year 1786-7 the total of their exports and imports amounts to 16,14,795-9-6 of which 7,53,152-4-6 is raw silk.

Upon my arrival at Benares I sent for the leading men of this fraternity, and upon enquiry found that, exclusive of the above duties of  $2\frac{1}{2}$  and 5 per cent. their trade was still burthened with many unauthorized and impolitic exactions, the subject of their complaints to the late Governor General Mr. Hastings in the year 1784, but which have never been redressed, notwithstanding the orders of Government for that purpose.

The principal of these exactions are the double duties paid at Mirzapore. In order to explain this, it is necessary to observe that the merchants of the Deccan and Bengal seldom go beyond Mirzapore; at this place they meet and having disposed of their merchandise, return to their respective countries. By the 4th article of the regulation contained in Appendix (of which all officers of the customs have a copy) it is ordered "that Rowannahs granted at either of the custom houses of Ghazeepore, Benares or Mirzapore shall serve to pass goods from one extremity of the province to the other either by land or by water, and that the officers of the other custom houses and at the out stations, must endorse the Rowannahs and despatch the goods without demanding any other duty or fee whatsoever."

The officers at Mirzapore however collect a duty on each bullock agreeable to the reduced rates of Cheyt Sing's time, from the merchants of the Deccan who bring the goods to Mirzapore, and immediately after the custom house duty of 5 per cent. from the merchants of Benares and Bengal, by whom they are purchased. In the same manner, the raw silk, piece goods &c., exported from Bengal, first pay the custom house duty at Benares or Ghazeepore, and

when sold to the merchants of the Deccan, are again taxed with a duty on each bullock load at Mirzapore, and its subordinate stations of Hullah, Soongurrah, &c., in express contravention to the obvious meaning of the above order which is thus construed to authorise the exaction of duties upon the same goods, both upon their arrival and despatch.

The late Governor General Mr. Hastings, in his letter to the Hon'ble Board dated 21st October 1784 observes, that his regulation of 1781 had become obsolete. The regulations of 1784 also have met with the same fate, the collections on empty boats prohibited by the 11th article (Appendix) are still continued as well as a variety of other fees and exactions. The 10th article respecting cotton, the 9th relating to new Rowannahs being granted duty free, have experienced the same disregard. The 2nd and most important article, prohibiting the farming of the customs agreeable to the former practice, has also been broken through, for I find, that a considerable number of the out stations, particularly in the Sircar of Benares, have been annually let to farm. These deviations from the orders of Government affect all other merchants as well as the Sunnassees, and also every article of trade.

The Sunnassees, however are subject to other exactions peculiar to themselves. A considerable part of their returns from Nagpore and other countries of the Deccan are made in specie. This is remitted from Benares to Moorshedabad to purchase fresh cargoes of raw silk, piece goods, broad cloth, copper and spices. Koshail Chund and Munnoo Laul now farm the privilege of negotiating these bills from the Raja for 600 Rupees per annum under the name of the Sonah Mehal, or office for collecting duties on gold. This office was instituted by Raja Bulwunt Sing at the solicitation of one Tarah Paaker. At that period the Sunnassees carried on a very considerable trade to Nepaul, in the piece goods of Bengal, in return for which they annually imported gold bullion to the amount of four or five Lacs of Rupees. Upon this gold Tarah Paaker obtained permission to levy a duty under the pretence of acting as broker for the sale of it. In the course of a few years however the broker was converted into a farmer, and various persons rented the duties from the Raja. About the year 1763, when the late Pirtee Nurnain Raja of Goorka, was called in by the inhabitants of Nepaul, to depose Jyprekaas Raja of Kautmaundoo, he seized the property of some of the principal Sunnasssee merchants, in consequence of which the whole fraternity abandoned the trade of the country. The importation of gold was of course stopped, but the farmers of the duties by a perversion of the institution of the office obtained permission to levy a tax upon all the specie remitted by the Sunnassees through the banking houses of Benares. The mode of levying this tax is as oppressive as it is unprecedented. The bankers are forbidden to grant bills to the Sunnassees except through the Sonah Mehal. When a Sunnasssee is desirous of taking up a bill on Moorshedabad he applies to the farmer who settles the exchange privately with the banker and then charges the merchant according to the rate he imagines he can oblige him to pay.

The merchants expressed the highest disgust at this imposition, and earnestly solicited the abolition of it, as being an additional tax upon their trade of at least one per cent. The following are the requests delivered to me by the Sunnassee merchants.

*First.* That the collections made by the Sonah Mehal or gold office be abolished, and that in future they be permitted to negotiate their bills in the same manner as other merchants.

*Second.* That the orders of the Hon'ble Board for the reduction of the duties on silk piece goods to  $2\frac{1}{2}$  per cent. be enforced.

*Third.* That their goods brought from Bengal to be sold at Mirzapore, after paying the custom house duties at Ghazeepore or Benares may not be subject to a second duty at Mirzapore when sold to the merchants of the Deccan, and that the officers of the customs at the above place be enjoined to endorse their Rowannahs and despatch their goods without demanding any other fee or duty whatsoever, agreeable to the fourth article of the regulations of 1784.

*Fourth.* That the unauthorized duty of 6 Rupees four annas on all boats hired to transport their goods from Mirzapore to Bengal be abolished.

*Fifth.* That the duty of 6 annas per bullock collected at Hulliah, on goods exported from Mirzapore to Nagpore in Berar be abolished.

*Sixth.* That on the weighing of their silk they are obliged to give five and thirty skeins per bullock to the officers of the customs, an exaction which they hope will be abolished.

*Seventh.* That the fee of one Rupee four annas collected on searching their boats be in future prohibited.

*Eighth.* That the Kutwal or officer of the Police of Mirzapore be enjoined to protect their property from robbers.

*Ninth.* That the duties on the Shawl goods brought from Cashmere be collected according to the rates of the Beejuk or invoice under the seals of the Aruteahs or brokers of Cashmere, as is the custom in all other countries through which they pass.

The eight first requests contain nothing more than what Government have already granted, nor would your Lordship have been troubled with this second application, had the officers of the customs conformed to their orders. With respect to the last, in order to encourage the Cashmere trade, which has been upon the decline for several years past owing to the tyranny of Azaad Khan the late Soobadar of that province and also to the heavy exactions to which it has been subject in the Vizier's country and Benares, I would recommend that the duties

on all shawl goods be reduced to  $2\frac{1}{2}$  per cent. but the valuation of the goods is to be made in the same manner as is proposed for all articles of foreign produce, and of which I shall treat more fully under the head of rates.

The mode of administering justice at Mirzapore is by no means favorable to commerce. This important trust is exercised by a person who farms it of the Raja. I could never meet with any written proceedings of this Court, but I understand that when the cause is settled, the parties are obliged to interchange releases, and the person gaining the cause pays 4 annas per Rupee upon the amount of the claim. It is unnecessary to remark upon the little confidence, which the merchants can have upon the decision of a Court thus constituted, and how ill it is calculated to establish those ideas of the security of property so necessary to the prosperity of commerce.

Similar fees and exactions are levied by the officers of Customs at Ghazee-pore, Benares and Jounpore as at Mirzapore. At Ghazee-pore the Darogah or superintendent's fees appear to be exorbitant, nor have I been able to learn by what authority they were established. The percentage collected on the piece goods of Kopah and Mow (two capital marts in the Vizier's dominions) may rather be considered as a duty than a fee.

The Byoparries who traded to the above places, forsook the Ghazee-pore road in consequence of their cloths being taxed at the rate of five per cent. instead of so much on the bullock load, as had been customary previous to the arrangements of 1781. In order to induce them to return, the Raja remitted them half the duties. Though I approve of the principle on which this remission was granted, yet the mode appears to be liable to great objections. I should conceive that every regulation however unsalutary enacted by the supreme power in a state, should be considered as immutable until abrogated by that power. If one person, whether native or European, is allowed to alter the laws, even though for the benefit of the subject, another may assume the same authority for a different purpose, the rights of the merchants will then depend, not upon the law, but upon the disposition and character of the person entrusted with the executive authority of Government. These partial and irregular innovations not only weaken the authority of the original regulations but throw a species of monopoly into the hands of those in whose favor they are made, and are therefore highly detrimental to the general interests of commerce.

Your Lordship will observe that the quantity of the Deccan cotton imported into the Company's dominions amounts to Maunds 1,20,576-17- $\frac{3}{4}$  valued at Rupees 11,66,149-7. The Nagpore cotton is held in the highest estimation, that brought from Jahlone and Hyder-nugger is somewhat inferior. From the variety of imposts levied on this commodity between the Deccan and Bengal, it comes to the consumer at an advance of 150 per cent. on the prime cost. The average price at Jahlone is from 6 to 7 Furruckabad Rupees per Maund, whereas it sells in Bengal from 14 to 16 Rupees, though the seer of

Bengal is much higher and the Rupee more valuable than that of Furruckabad. In order to promote the importation of this article, the unauthorized duties and exactions at Mirzapore should be abolished, the duties in the Vizier's country ascertained, and proper measures taken in order to put a stop to the exactions made by the Zemindars on the banks of the Ganges between Furruckabad and the Company's Provinces, which have almost deprived the country of the benefit of that valuable navigation. The manufacturers will then procure the same cotton for nine or ten Rupees, which now costs them from 14 to 16 Rupees per maund.

The salt consumed in the district of Benares and in the dominions of the Vizier is brought from Sambhur in the territories of Rajas of Joynagur and Jodhpore. The average price at Benares is about 4-8 per maund, the consumption however is confined to the better sort of people. The salt consumed by the poor is called Bubeha, and is made at Moongrah, Gurwarrah and Jaffera-bad in Jounpore. The prejudice that prevails in these countries against Bengal salt would soon subside, if the merchants were enabled to sell it considerably cheaper than that brought from Sambhur. In order to introduce the Bengal salt into the Upper Provinces, I would recommend that a drawback of all duties be granted on Bengal salt exported beyond the western confines of Benares. The customs of Benares will suffer no material diminution by this regulation, the exports of Bengal salt beyond the Company's dominions having hitherto been inconsiderable. This mode of encouraging the consumption of the Bengal salt, by enabling the merchants to sell it cheaper than the Sambhur salt, appears to me preferable to an absolute prohibition of the importation of the latter, which might not wholly accord with the prejudices of the natives.

## SECOND DIVISION.

Under the head of exports I have included only such articles as are the produce of the district of Benares and exported for foreign consumption. The following is an account of the exports extracted from appendix :—

	To Bengal and Behar.			To the western Provinces.			To the Decan.			To the northern Provinces.			Total.		
Exports from Benares, ...	5,34,723	10	6	5,72,848	1	0	1,12,116	0	3	23,710	7	6	12,43,398	3	3

Among the piece goods exported to Bengal, the Western provinces and the Decan, Your Lordship will perceive that few of them are calculated for Europe market. The major part is of small breadth and length and is manufactured solely for the consumption of the natives. The piece goods exported to Calcutta consist principally of the following assortments, musters of which I have the honor to transmit :—



				<i>Tirshoolees Sunaats of Ghazeepore about equal to current rupees.</i>		
				Price unwashing per Corge.	Charges.	Total.
Khasahs also called Baftas	36	by 2,	...	87 8 0	8	95 8 0
Garhashs,	36	by 2,	... ..	67 8 0	7	74 8 0
Imerteets,	28	by $\frac{3}{4}$ ,	... ..	60 0 0	6	66 0 0
Lukhowries,	28	by 2,	... ..	46 8 0	5	52 8 0

The Khasahs are manufactured principally in the district of Casimabad, Gungowlee, Havelly, Ghazeepore, Zemanah and Russerah in Sircar Ghazeepore; the Garhashs in Bulleah; the Imerteets at Mohummudabad, and the Mulmuls at Jounpore. Samples of each assortment accompany this report, with the prices at which they are at present fabricated. Should your Lordship think proper to provide an investment for the Company in the district of Benares, the above cloths may be raised considerably above their present quality. In the first year I should imagine about three lacs might be provided without difficulty, in the second four lacs, and in the third about five or six lacs. Of the various modes which have been adopted for the provision of the Company's investment those which have had the Company's mercantile interest principally in view, have been deemed injurious to the trade of the country, by excluding the native merchants, and those which were calculated to establish a freedom of commerce, have been said to enhance the price of the goods, or to render the provision of them precarious. I should conceive that all the trade carried on by Government must be liable to one of those objections. The cotton piece goods manufactured in the district of Benares amount annually to about seven lacs of Rupees, a considerable part of these are consumed in the district, the remainder are exported. If Government oblige the weavers to receive advances and purchase all the piece goods with a capital drawn from the revenue of the country, the merchants who now carry on this trade must consequently be excluded from it, and being no longer able to purchase cloths for the foreign markets, they must either give up the trade, or send specie to procure those goods which they formerly purchased with the produce of their exports. Exclusive of the ruin of the merchants, there is every reason to apprehend that the manufacturers will be still greater sufferers. The commercial Resident however circumspect he may be in his own conduct, cannot command the same strict adherence to the rules of equity from the numerous agents he must employ in the completion of so extensive a concern. If we may be allowed to judge, from past experience in other places, these men when deputed into the country, armed with Perwannahs and orders, will exclude all other merchants, not by paying a better

price, but by prohibiting them from purchasing at all; and the support they will too often receive, both in thus forcibly monopolizing the trade, as well as in many other unjustifiable encroachments on the rights of the manufacturers, will soon introduce a system of commercial restraint, highly detrimental to the prosperity of this valuable district. I must observe also, that the Civil power at Benares is at present lodged in hands which are too weak to cope with an authority, derived immediately from Government, and that the above evils will therefore operate in a more extensive degree than in the Provinces, where some written laws have been enacted, for the protection of the weavers, and where the judicial authority has been sufficiently strengthened to carry them into execution.

If therefore the Company's cloth investment, is to be introduced into the district of Benares, instead of establishing it upon the same footing as in the other parts of their territories, I beg leave to submit to your Lordship's consideration, whether it would not be expedient to advertise for the purchase of them with ready money. Whatever might be the event, the great advantages that are to be expected from this system, should it prove successful, I conceive would justify the experiment. In order to make the intentions of Government known to the merchants, samples of the different cloths with the rates at which they would be received in Calcutta, should be deposited at the custom house of Benares, Ghazeepore, Jounpore and Mirzapore, where they would be open to the inspection of merchants of every denomination, both of the Benares district and the dominions of the Vizier. Should the prospect of an immediate sale and ready money induce the merchants to sell their goods to the Company in preference to individuals, Government will procure their investment at the lowest price, without risking advances, or subjecting themselves to the loss of interest, on the money advanced; the native merchants, will have their share in the trade of the country and an effectual remedy be afforded to all those evils which have arisen from the provision of the investment.

The only article at present provided for the Company in the district of Benares, is the opium. This article is provided by contract. Ram Chund Pundit the present contractor has engaged to deliver 560 chests for the year 1194 Fuslee—1786-7, at the rate of 300 Rs. per chest all charges included. The merchants are forbidden to trade in this article and the Ryots or husbandmen are enjoined to dispose of it to none but the contractor. The power delegated by Government to the contractor, I should conceive extend no further, than to entitle him to the exclusive privilege of purchasing all the opium produced in the country. The facility with which this article may be clandestinely disposed of, has obliged the contractor to take engagements from the cultivators, when the poppy is first sown, to deliver a certain quantity per Beegah at a fixed rate with a penalty for all deficiencies. This is not only a monopoly against the merchants, but a great burden upon the Ryots, if any accident happens to the poppy plants, the Ryots is nevertheless obliged to make good the amount of his

engagements or pay the penalty. The price paid to the Ryots is in some places Rupees 2-7 ans. and in others 2 Rs. 8 ans. per seer of 96 Sicca weight. This price never varies, so that in years of scarcity the cultivator is obliged to sell his opium at the same rate as in years of plenty, though in the former, the grain which he is obliged to purchase to feed his labourers, who water the fields and collect the juice of the poppy, is equivalent to the price he gets for his opium. In the weighing of the opium many extortions are practised upon the Ryots, and if the quantity falls short, they are burdened with Tullubamah or fines. The price of the opium paid to the Ryots by the contractor is not above half of what it will produce in the market, and as it is natural for every man, to wish to dispose of his property to the best advantage, I should imagine, that unless these powers were assumed by the contractor he would get but a very small part of the opium produced. The contractor himself however must fulfil his engagements with Government or submit to a heavy penalty in case of failure; should these acts of oppression therefore be attributed to the contractor, or to the system adopted for the provision of the opium? But a small portion of the opium produced is consumed in the country, most of it is bought up for exportation to the Malay country and China. If the net profit arising to Government on the sale of opium, was to be calculated, and a duty adequate to the amount imposed on its exportation, I should conceive that it would be preferable to the present mode of providing it on their own account by contract.

The saltpetre, exported from Benares is manufactured at Barah near Chownsa at Kylee a town about 5 Coss from Benares, on the banks of the Ganges, and at Rowtee in the Sircar of Ghazeepore, on the banks of the Dewah. The prime cost is about 1-12 as. per Maund and the quantity made has seldom exceeded twenty thousand Maunds.

### *Imports for consumption.*

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The imports for the consumption of the district of Benares appear in appendix.\* Cotton and silk and cotton piece goods form the principal part of them. These goods being in great demand for the consumption of city of Benares, the proportion this branch bears to the exports, will appear by the following comparative statement. It is also necessary to observe that the same modification of the duties on raw silk and cotton piece goods &c., which I have suggested in my remarks on the first division, are equally applicable to the imports for consumption.

\* Not printed.

Bengal and Behar.	The western Provinces.	The Deccan.	The northern provinces.	Total.	
1,63,254 14 6	1,00,158 11 6	6,34,655 2 0	55,357 13 9	9,53,426 9 9	Imports from
5,34,723 10 6	5,72,848 1 0	1,12,116 0 3	23,710 7 6	12,43,398 3 3	Exports to.
3,71,468 12 0	1,72,680 5 6	5,22,539 1 9	31,647 6 3	2,89,971 9 6	Balance.
In favour of Benares.	In favour of Benares.	Against Benares.	Against Benares.	Total in favour of Benares.	

### *Inland Trade.*

The articles which compose the inland trade appear in appendix \* amounting to 29,24,203-7-9. From the same appendix your

\* Not printed.

Lordship will observe an account, under the head of Choorah or sundries, exhibiting the collections, at the numerous stations or Chowkies subordinate to the four superior custom houses, and amounting to Rupees 1,28,011-1-3. Under this head are comprised a variety of oppressive exactions, highly detrimental to every branch of the foreign and inland trade. Upon examining the accounts in order to ascertain the mode in which these collections were levied, I found that there were upwards of four hundred Chowkies or stations, for the collection of duties established in different parts of the country subordinate to the custom houses of Benares, Ghazeepore, Jounpore and Mirzapore. These collections are either farmed or made by persons deputed on the part of the principal custom houses; in which case their salary is conditional, that is, they receive nothing if no collections are made. The evil tendency of both these modes of collection is too evident to require any remark.

Upon examining the accounts of these collections, I found it impossible to ascertain either the name, the quantity, or the value, of the articles on which they were made. Every bullock load of goods passing these Chowkies pays a certain sum which varies at every station. In some of the accounts, only the daily gross receipts are inserted in one sum, without any specification whatever of the goods from which they were made. For the above reasons only the receipts of each Chowky, appear under the head of the Choorah or sundry collections, the name, quantity or value of the goods not being particularized in the accounts.

The Choorah stations are supposed to be established solely for the purpose of collecting the duties on grain and sundry other trifling articles, bought and sold, in the internal parts of the country, all other kinds of merchandize however, whether for foreign or inland consumption are obliged to pay a duty on passing any of these stations.

The duty at each place is trifling, but being frequently repeated, the total amount collected from the merchant before his goods arrive at the place of their destination, becomes a great burden upon his trade.

The Zemindaree duties which have been so repeatedly prohibited by Government are still continued in every part of the district of Benares. In order to ascertain this point I sent for the principal Hoondcewallabs or carriers who contract for the transportation of merchandize. An account of the names of the different places where these duties are exacted from the mouth of the river Gogra to the town of Hullah on the high road to the Deccan by way of Mirzapore, are contained in appendix.\* Some of these Chowkies belong to

\* Not printed.

the custom house, and their receipts make part of the Choorah collections. This account was delivered to me by Shewpersaud and Mirherbaun Bhuggut, the carriers who have travelled this road for several years past. The people informed me that the Zemindar of Sydepore had a few days ago seized all their brass pots and vessels because they refused to submit to the payment of some new exactions.

During the time of Raja Cheyt Sing, the Zemindaree duties were collected by the Zemindar if he farmed his own Zemindaree or estate. If his Zemindaree was farmed to an Amil or renter they were collected by the Amil. When the Permit or custom house was established in 1781, these Zemindaree duties were annexed to its jurisdiction and a proportionable deduction was granted to the farmers of the land revenue. Being found however less productive under the management of the officers of the customs, they were restored to the farmers in the year 1193, upon their giving an increase on their farms adequate to the amount of the deduction they had originally received.

From the account inserted in appendix,\* your Lordship will perceive the great obstructions which a merchant passing through

\* Not printed.

the country, is liable to from the collectors at these numerous Chowkies. The Zemindaree duties collected by the farmers of the land revenue (whether Zemindars or Amils) should I conceive be abolished without delay. In 1194 when these duties were put under the officers of the customs, the net receipts amounted to 59,333-14 6, which calculated upon the whole revenues of the district of Benares, is little more than one thousand Rupees per Lac, a sum not very considerable and the collection of which, if prohibited, will not I imagine occasion any decrease in the next general settlement the Raja may make with the farmers of the revenue. These duties have been declared illegal in the Company's provinces, and I imagine were virtually abolished in the district of Benares by the arrangements of 1773 and 1784.

With respect to the duties on the inland trade (which compose the principal part of the Choorah collections) such as grain, coarse cloths, &c. bought in one part of the country and sold in another, they are at present collected on the

bullock load, at every station by which they pass, a mode highly unfavorable to the inland trade. Unless therefore it shall be determined, to abolish them altogether, I would recommend that all goods capable of being stamped such as cloths &c. should pay the duty of five per cent. at the first market where they are sold and be stamped with the seal of the station, which should exempt them from all further duties, or demands whatever, in the district of Benares. The duties on grain and other articles of subsistence, should be collected only at the Gunges, where they are sold, and the Rahdary duties and exactions to which they are at present subject in their transportation from one part of the country to another, should be prohibited under the severest penalties. The Gunge duties also, should be levied on such articles only, as are sold for the consumption of the inhabitants. If a merchant disposes of his goods at a Gunge and the purchaser immediately carries them on, no duty whatever should be demanded.

It is with no small reluctance however that I recommend any modification of the duties on the inland trade, being convinced that the total abolition of them, would be a great encouragement to the cultivation and manufactures of Benares. The major part of the Choorah stations is established for the collection of these duties and is entrusted to indigent people, whose subsistence depends upon the infringement of the orders of Government. In times of plenty these exactions obstruct the exportation of grain, and in seasons of scarcity prevent its equal distribution over the country. They discourage manufactures by enhancing the price of the raw materials before they come into the hands of the weaver, and are highly injurious to every branch of the foreign, as well as the inland trade.

From the appendix,\* it appears that the amount of the four divisions of the Benares trade is Rupees 1,44,39,742-11-3 a sum that cannot but be considered as very inadequate to the revenue, the population and the extent of the countries concerned in it, and which strongly indicates the necessity of removing all obstructions to the inland navigation and establishing some regular commercial system, founded on freedom and impartiality between the Company's provinces, Benares, and the dominions of the Vizier.

\* Not printed.

Having endeavoured to show your Lordship the nature and extent of the commerce of the district of Benares and to point out the obstructions under which it has labored, I shall now proceed to suggest such alterations as appear to me expedient in the rate of the duties, the mode of valuing the different articles of merchandize, and the necessary measures for protecting the persons and property of the merchants, and guarding against any future deviations from the orders of Government.

## DUTIES.

By the regulations of 1781, the Indian system of collecting the duties on the bullock load was abolished and the Raja was authorised to levy a duty of five per cent. on all merchandize, either produced or passing through his country, valued at the average Benares price. In the year 1782 in consequence of the representations of the merchants, a remission of  $1\frac{1}{2}$  per cent. was granted by the Honorable Board on raw silk, broad cloth, saffron, cinnamon, mace, cloves, nutmegs, cochineal, Europe iron, steel and copper, and in 1784 the same indulgence was extended to the silk piece goods, manufactured in Bengal. I should imagine it would also contribute much to the prosperity of the Company's provinces and also of the Vizier's dominions, if the duties on all goods composing the first and third branches of the Benares trade, that is the imports for immediate exportation and the imports for consumption, were reduced to the same rate. This reduction I should conceive is absolutely necessary for the revival of the inland trade; and it also appears to me unreasonable, that the Raja of Benares should be allowed to take advantage of the situation of his country, and to levy a duty of five per cent. on the trade of Bengal and Behar on an enhanced valuation of the goods, whilst the Company themselves collect only two and a half per cent. on the prime cost. The Raja will incur no loss by this arrangement, as there can be little doubt but the trade will increase in proportion to the reduction of the duties.

I have already shewn that the exports from the Company's dominions to the Deccan, the western and northern Provinces, amount to little more than twenty seven lacs of Rupees, a sum that cannot but appear trifling when the extent and population of these countries are considered and the ready means of communication which nature has afforded them.

The duties on the export and inland trade, or the second and fourth divisions may be continued at the present rate of five per cent. as not affecting the trade of the Company's dominions, or of the other countries with which they carry on a commercial intercourse.

## RATES OR THE VALUATION OF THE MERCHANDIZE.

The system adopted for ascertaining the value of the merchandize should be calculated to obviate even the possibility of dispute between the merchant and the Custom House officers. In some countries the proprietor is obliged to swear to the price of his goods, in others the duty is collected upon the current price and in some few places upon the weight. The most received method however is by a table of rates, and the duties in the Company's Provinces have generally, I believe, been levied in this manner.

Neither of these modes appear to me calculated to answer the end proposed. The first is liable to many and serious objections, the second leaves too

much to the discretion of the Custom House officers, the third is unfavorable to trade from its inequality, and the fourth is the source of much vexation and oppression to the merchant, from the difficulty of ascertaining with precision the value of goods produced in a foreign country, and the alterations which arise respecting the denomination under which they are to be classed. It has been observed by a most respectable authority, that in all commercial countries, much time and labor have been bestowed in compiling volumes of the nomenclature of the various articles of merchandize, from Aloes and Alabaster down to Verome and Zinc, but that the merchants everywhere still experience the same impediments from this perplexed mode of valuation.

The oppressive and intricate mode of levying the duties in the district of Benares as well as in the Vizier's dominions, at the same time that it has injured those countries, has also been highly detrimental to Bengal, in diminishing the demand both for its own manufactures as well as for the exports from Europe. Before the goods can reach the inland parts of the country, the price is so enhanced, by repeated exactions and additional charges of transportation, that the generality of the inhabitants cannot afford to purchase them, and the merchant disappointed in one adventure, of course gives up a trade in articles for which he finds there is no demand, or upon the sale of which he must incur a loss. The ruin of the merchant is followed by that of the manufacturer, the cultivator and the numerous classes of people, to whom commerce gives employment, and lastly that of the state itself.

A system therefore founded on principles evidently favorable to the merchants and to which there is no objection, but the possibility of a loss arising to Government from placing too great a reliance on commercial integrity, will in the end prove much more beneficial, both to the merchant and the state, than regulations formed on ideas of general dishonesty and which in guarding against imposition, prevent the fair trade from reaping the profits of his industry. When the demands of Government are moderate, merchants of character will never attempt to avoid them, and precautions may always be taken to guard against fraudulent practices, (which can never be carried to any great extent or remain long undiscovered) without having recourse to regulations destructive of the general interests of commerce.

The first and third divisions (or the imports for immediate exportation and the imports for consumption) require the more immediate consideration of Government as comprising almost the whole of the inland trade of the Company's Provinces. In the first division the Raja of Benares has no other interest but that of the duties he is allowed to levy, and little more in the second, the goods not being the produce of his country.

In order to remove every obstruction to these two divisions of the trade I would recommend that all goods imported from Bengal and Behar into Benares whether for immediate exportation, or for the consumption of the district,



should pay the duties upon the price inserted in the Company's Rowannah. This regulation would afford the most effectual protection to the exports of the Company's dominions as far as the western boundary of Benares, and a similar privilege granted to the Benares Rowannahs in the Company's province would afford equal encouragement to the trade of the former. If the Vizier also could be prevailed on to accede to this arrangement, the three countries would be united in the same commercial interest. The Rowannahs of one being current in the other for the price of the goods, would oblige each state to collect the duties on its own exports and adjust valuation, as every overcharge would entitle the others to a heavier duty. The same principle of self-interest would prevent any of the parties undervaluing their exports as in diminishing the advantages of the others, they would lessen their own. Both the rates of the duty and the value of the merchandize being thus ascertained, no grounds whatever for dispute would remain between the custom house officer and the merchant. The latter would pass through the different jurisdictions protected by the seal of his own Government, paying, as he went, the established duties on the prime cost inserted in his Rowannah. The navigation of the Ganges from the sea to its source would be freed from all obstructions, and the manufactures of Bengal and the exports from Europe would be transported to the heart of Hindustan at a trivial expense ; the merchants of Benares and the Vizier's dominions would have an equal share in the advantages arising from a lucrative commerce, and the cultivation and manufactures of the three countries, would be restored to their former flourishing state.

The next point to be considered and which more immediately concerns the district of Benares, is the mode in which the Raja is to ascertain the value of the exports of his own country, and which form the second division of the trade. This might be ascertained by obliging all persons applying for Rowannahs to exhibit an invoice of their goods ; upon this invoice, the duties should be levied, after which it should be returned to the merchant, with the Raja's seal affixed. By this mode the merchants would never be oppressed by the overvaluation of his goods, nor would he find it his interest to under-rate them. In this country purchases are generally made upon the invoice, and when it should be known that the seal of the Government had been affixed to the original, no other would be admitted. A merchant would never undervalue his goods, in order to defraud Government of their duties, as he would be a greater loser in the sale of his goods, and if he overcharged them in order to take advantage of the purchaser, Government would benefit in proportion. Neither could a merchant professing to sell by invoice, refuse to produce the sealed original, as it would amount to a declaration that he intended to defraud the purchaser. From these considerations, added to the moderation of the duty and the easy mode of settling it, merchants would generally find it their interest to deliver in the genuine invoice to Government. As a further security, the Resident might be empowered to oblige a merchant to prove his purchase where fraud was suspected, and upon conviction to punish him by the confiscation of his goods.

I must here observe that goods imported from the Deccan must be valued in the above manner, it not being customary for the Deccan chiefs and Rajas to grant Rowannahs in their own exports, and as including them in the proposed arrangement, for collecting the duties on the first and third divisions, might not be deemed expedient. The goods therefore imported from the Deccan (though a part of the first division) must be valued in the same manner as the Benares exports. When the merchant arrives at Mirzapore, he must be desired to give in an account of the price of the goods and upon which the duties must be levied. For the reasons I have mentioned above, there is little apprehension of his undervaluing his property, as the price he delivers into the custom house will be immediately known to the other traders who resort there for the purchase of the Deccan commodities. Such merchandize from the Deccan as passes through the Doab before its arrival in the district of Benares, will of course have paid duties to the Vizier, whose Rowannah will consequently determine the price, as if the goods had been the produce of his own dominions, in the same manner as the Company's Rowannahs will fix the value of the European commodities.

The fourth and last division is the inland trade, and much it is to be wished that the duties on it were abolished altogether. The levying the duties on three other divisions would be attended with no difficulty to Government or impediment to the merchants. Industry would not be depressed, nor the communication between the Company's dominions and those of the neighbouring power obstructed. I have before shewn that the inland duties in Benares are nothing more than taxes levied upon all kinds of goods passing from one village to another for the consumption of the inhabitants, and consequently that there is no other mode of collecting them but by establishing numerous Chowkies or stations over the whole face of the country. No regulations whatever can control the conduct of the obscure persons, who must be interested with the charge of them, and the only expedient which appears to me calculated to lessen the evil effects of those collections, is to levy them in the mode I have before suggested

according to the book of rates inserted in appendix \*

\* Not printed. which should be annually corrected by a committee of respectable merchants convened for that purpose by the Resident.

*Appointment of the Resident's Assistant to receive  
complaints at Mirzapore.*

When the rate of the duty is fixed and the mode of valuing the merchandize ascertained, the last measure necessary to effect the restoration of the inland trade, is to guard against any deviation from the above regulations, and to ensure to the merchants protection both of person and property, and this leads me to the last point of the Hon'ble Board's instructions, the expediency of the Resident's Assistant being appointed to reside at Mirzapore.

It appears to me that whatever abuses have existed in the internal trade of the country, their origin may be attributed as much to the want of proper

precautions being taken to enforce the laws enacted for the protection of commerce, as to defects in the laws themselves. Little benefit can be expected from the best regulations, if the execution of them depends solely upon the diligence or good intentions of individuals. The powers delegated to the executive officers of Government, must be so constituted as to prevent omission, as well as abuse.

To the want of those precautions should be ascribed the little regard paid to the arrangements in the customs, made by the late Governor General Mr. Hastings in the year 1781, or regulations so important to the prosperity of the country, and issued at a time when disobedience had met with so severe a punishment in the expulsion of Cheyt Sing, would not have become almost obsolete by the year 1784. The fact is the execution of them was entrusted to the Raja, or his

Naibs or deputies, who were expected to grant speedy and impartial redress for injuries committed by themselves, or what is nearly the same by their dependants, thereby uniting in them two capacities which I should imagine must ever be incompatible with security of property and the ends of Government.

Vide Governor General's  
letter dated 21st October  
1784.

The revised regulations of 1784 were not better secured than those of 1781, and consequently met with the same disregard. They were issued in a similar manner and to the very persons whose neglect or misconduct was the cause of that revision. The Resident at Benares indeed was directed to depute one of his assistants to Mirzapore, to receive the complaints of the merchants of that place and transmit to the Resident or the officers of the Government. If sent to the Resident, he could only refer it to the Raja or his officers, or if this proved ineffectual, or the grievance was frequently repeated, his last resource was to transmit a statement of the case to Calcutta. When the obtaining of justice is attended with so much delay and difficulty, there is a danger of individuals seeking protection for their property, in the corruption of their immediate oppressors, instead of claiming it openly from the laws. Hence the grand source of all abuse; after a short time, these exactions are introduced into the Canoon-goe's records under the head of Abwab Mamoolce, or cesses authorised by custom, and the original rate being once departed from, impositions multiply, till the laws become obsolete.

The facilitating of complaints appears to have been the principal reason assigned for deputing the Resident's Assistant to Mirzapore, but what grounds are there to suppose, that he will be less difficult of access than the Resident himself. The merchant must at all events proceed to Benares to prosecute his suit, so that the transmitting of complaint, through the assistant at the former place, would rather retard than accelerate the course of justice.

Should the Assistant residing at Mirzapore, engage in trade himself, he will become a dangerous rival of those whom he is appointed to protect, but supposing his conduct to be ever so circumspect, the benefit arising from his interference can be but of a very partial and dubious nature. It can be of no

service to the inland trade of the country, nor can it promote the exports from Bengal and Behar, which I conceive merit the peculiar attention of Government. Temporary expedients of this nature, I should imagine, are not adequate to the attainment of so grand an object as the protection of the inland commerce of the greatest part of Hindustan.

In order to ensure exact obedience to the orders of Government, and that commerce may find a constant protector in the laws of the country, there are two fundamental maxims, from which I should conceive it never can be a good policy to depart. First, that the customs should never be let to farm; second, that the actual collecting of the customs (or what is much the same, the responsibility of their being collected) and the redressing of injuries in the collection, should not be entrusted to the same person. What suppresses a complaint, is the dread of being referred back for redress to the very authority against which complaint is made. Upon sending for the Sennassee merchants of Mirzapore, I observed that they answered the questions I put to them with an extraordinary degree of diffidence, frequently looking back to the door as apprehensive of being overheard. Upon asking the reason, they replied that being inhabitants of Mirzapore, they were averse that the officers of the customs should know that they had complained to me of their conduct, lest at some future period they should take an opportunity of doing them injury. In answer I assured the merchants of the protection of Government and that strictest orders would be issued to the Raja and his officers to abolish all exactions and protect their trade. The chief Sennassee then recapitulated the positive injunctions issued by the Governor General in 1781, the repetition of them in 1784 with the appointment of Mr. Playdell, and asked me what security I could give them that any present order that might be issued would not in a short time experience the same disregard. Struck with the force of this reasoning, I confess I could make no reply. I humbly submit it therefore to your Lordship's consideration, whether it would not be expedient to establish a regular Court of Justice in the district of Benares for the cognizance of all matters relating to trade. This Court should, I conceive be put under the Resident, from whose decrees an appeal should be to Calcutta. He should on no account interfere with the actual collection of the customs, or the appointment of the receivers which should be left entirely to the Raja. A Code of regulations should be drawn up for the guidance of the officers of the Customs, who should act at their own peril, subject to damages for every infringement of the regulations. The process should be expeditious, and the expense as light as possible. A copy of the proceedings should be transmitted monthly to Calcutta, in order that Government might be regularly informed of the state of the trade. Frequent pleadings in open Court could establish and promulgate the rights of the merchants, and a few decrees with damages against the party infringing them, would inspire general confidence and prevent further offence. Every decision thus passed would be equal to a revision of the Regulations by Government itself, and afford permanent and constitutional barrier against that abuse, to

which executive power, emancipated from legal control, is ever tending. But if only fresh orders and restrictions are issued, without these precautions being taken to ensure the observance of them, there is every reason to apprehend, that the new laws will become obsolete from the same cause as the old ones, and the endeavours of Government to restore the inland trade be rendered ineffectual.

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## APPENDIX.

*Agreement entered into by Raja Cheyt Sing in the year 1773.*

The duties of my country having been settled by the Governor General (Mr. Hastings) I hereby promise not to collect more than the undermentioned rates either from English or native merchants nor to grant any exemptions to individuals. But the broad cloth, lead and copper belonging to the Company and having the Perwannah of the Governor General shall pass duty free :—

Merchandise.	PER BULLOCKS LOAD OF 6 MAUNDS.								Per cent. with cur- rent price of Bena- res.
	Chowmah. Zamanah.	Kylee.	Shewpore Gungapore	Mirzapore.	Kutchwah.	Deerh.	Glazee- pore.	Total.	
Keranch or Species, Drugs, &c., ... ..	0 8 0	0 7 3	0 7 3	1 13 3	1 15 9	0 4 9	0 6 6	3 1 3	2 percent.
Cotton, piece goods, cloves, nutmegs, Guzerat Carda- mums &c., ... ..	1 4 0	0 15 0	1 0 0	5 10 0	7 9 3	0 10 3	0 14 6	5 3 0	2 "
Rengah, Justah, Tin, Too- themague, ... ..	0 8 3	8 6 0	0 7 6	1 14 0	2 13 0	0 7 0	0 6 9	3 0 0	2 "
Iron, ... ..	0 1 3	0 3 3	0 3 9	0 11 0	0 15 3	0 2 0	0 2 0	1 14 6	2 "
Copper, ... ..	0 8 3	0 7 9	0 8 0	3 6 9	3 15 0	0 7 9	0 6 6	3 4 0	2 "
Broad cloth per Takah or bale of 6 pieces, ... ..	0 14 3	0 14 3	0 7 6	3 4 9	3 9 0	0 5 0	0 6 0	2 3 6	2 "
Cotton, ... ..	0 6 6	0 6 0	0 6 0	1 8 0	2 4 0	0 5 9	0 4 9	2 15 0	2 "
" " "	0 3 6	0 3 6	0 3 6	1 2 0	0 3 5	0 3 3	0 3 0	1 5 3	2 "
Soparee, ... ..	0 6 0	0 6 0	0 6 0	1 9 0	1 10 0	0 3 9	0 5 3	2 2 0	2 "

N. B.—The goods paid duty only at so many Chowkies as they passed and not as at present, where the goods upon once entering the district pay the same as if they had passed entirely through it.

## APPENDIX.

*Petition of the Merchants and Nangehs Sennassees &c., of Mirzapoor.*

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The merchants &c., of Mirzapore after presenting the customary respects of servants, represent that a custom of  $2\frac{1}{2}$  per cent. is settled by the Hookumnamah on raw silk, but they take in the Permit a duty of five per cent. on silk pieces. This duty occasions great loss to the merchants, in so much that the silk trade is entirely stopped. If the duty should be levied agreeable to the Hookumnamah, much merchandise would be brought, profit would accrue to the Sircar, and merchants would buy and sell with satisfaction.

By mistake in the Hookumnamah, a duty of 15 per cent. is fixed on black and white cow tails from Nepaul, and in the market white tails are sold for two Rupees eight annas per seer and black for one Rupee eight annas. The Mut-suddees insist on the duty fixed by the Hookumnamah, on which account the sale is totally at an end, as one half of the property would be lost in such a duty. We hope that a duty on cow tails will be settled agreeable to the price of sale, so that this article of trade may again flourish.

From the merchants of the Deccan who bring goods, they collect agreeably to the usage of Raja Bulwunt Sing and Raja Cheyt Sing, and demand also a duty of five per cent. from the purchasers of such goods, before they will grant a Rowannah. To the eastward great loss is sustained by the merchants from this double custom. In the time of Bulwunt Sing if any merchants were robbed in his country, the value of his loss was made good by Sircar, and the protection of merchants was the charge of the Kutwal. Now five per cent. is collected and no protection afforded. If robbery happens, no compensation is made. Besides the customs of the Permit, when the merchandise is embarked for the east or westward they demand a Nuzzeraneh of one Rupee and five Rupees Ghatbarreh, and at Bhuttowly Ghat in the jurisdiction of Mirzapore, they demand another rupee. On the arrival of the boats at Benares, the officers of the Permit give trouble on pretence of search and take ten Rupees where five only are due, so that the merchant is distressed to the extreme.

On cotton brought by merchants from the westward, a duty of two annas per maund was taken on its arrival and five per cent. of the Rowannah.

A Beoparee from Nagpore who had brought a large cargo of cotton sold it to a merchant at Mirzapore and was ready to pay the duties. The Kutwal demanded both the duties of the Amdanee and the Rowannah, which the Beoparee would not agree to pay. The Kutwal on this account would not let him lodge the cotton under cover, so that it remained in the air and was all spoiled and rotted. The merchants complained to Mr. Fowke who gave orders for its

release, but the Kutwal would not obey them. Mr. Fowke on the merchants again complaining sent a Perwannah and Hirkarras, and when the cotton was all rotten the Kutwal obeyed, but the merchants sustained heavy loss.

Last year some merchandise from the east which paid the duties at Ghazepore, was brought to Mirzapore by the merchants, who produced certificates of having paid the duties and lodged the goods in their warehouses; on account of the low market in Deccan, the rainy season and other accidents, these goods were not sent away during the year, and now the owners want to send them to Deccan and the westward, the Kutwal will not admit the former Rowannah and demands new customs; on which account the goods still remain in the warehouse.

The duty on grain has been excused by the Sircar. The Kutwal collects one Dumree and one seer of grain on each Rupee worth from the buyer and seller.

We hope that our petition will be superscribed by your Excellency's Dukhut, signifying that no custom shall be levied exceeding what is established at Patna and Moorshedabad, so that the Mundoe or market may again flourish.

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## APPENDIX.

To

FRANCIS FOWKE, ESQUIRE,  
*Resident at Benares.*

SIR,

Seven days ago an Atteet came to complain to me that his boat (an empty one) was detained at the Ghat and a demand of five Rupees made by the custom master. The Kutwal being present, I convinced him it was against the express regulations, and the boat was released. I was however two days ago obliged to go through the same ceremony in favor of another merchant.

I have this day received the complaints of many, saying that their boats were laden with goods, on account of which the full duties have been paid and are detained by an additional demand of three Rupees on each boat, I informed the merchants I would instantly apply to you for redress. Upon which they one and all observed that they would rather suffer an imposition, than the chance of losing the market by delay; as this matter required instant application and only explanation to effect the release of their goods, I gave the Kutwal my opinion on this subject, which by no means agreed with his. I have therefore requested he would permit the boats to proceed and have offered myself as security for the payment of this tax if authorized by you.



The merchants still suppose that goods from the Deccan, are to pay an additional duty, this I have endeavoured to explain away, by telling them that the regulations are positive in saying that no more than five per cent. is to be levied on any goods whatsoever.

By your giving particular orders confirming what I have advanced above, and respecting the regulations in general, it would prevent my troubling you very often with trifling representations.

Enclosed I take the liberty of presenting you a petition from the merchants, setting forth that formerly before the establishment of a custom house on the present regular plan, on account of and for the encouragement of traders, their houses amounting to three hundred, had been exempted from paying more than half the regular duties as fixed by the former Raja ; however, as this was looked upon by others as a great indulgence, a tax upon each house was levied amounting in the whole to two thousand Rupees more or less per annum. On the appointment of a new Raja, a set of regulations and rates of duties were issued by the Hon'ble Governor General in Council, by which the merchants of Mirzapore were put upon the same footing with others and no longer enjoyed the above indulgence. The tax on their houses however still remaining, on this account they petitioned the Hon'ble the Governor General last month, who, they say, was sufficiently convinced of the propriety of their request and referred them to you for redress, which (should it appear to you that they have given through me the true statement of the case) I am certain they will instantly obtain.

I have &c.,

MIRZAPORE :        }  
10th November 1784. }

(Sd.) W. W. PLAYDELL,

*Assistant to the Resident.*

To

FRANCIS FOWKE, ESQUIRE.

*Resident at Benares.*

SIR,

Enclosed I send you copies of three petitions presented to me yesterday. The 1st from Pursady Loll merchant residing in Mirzapore, setting forth that in the month of July he brought from Deccan a quantity of cotton laden upon one hundred and five bullocks, that he offered to pay the proper duties, which Jussunt Roy the Kutwal at that time would not accept, as being insufficient, and demanded the Sabuck Dustoory, without which he would not permit the goods to be put under cover. After some time had elapsed, Pursady Loll went to Benares and obtained a Perwannah from you, to which the Kutwal paid no attention. His goods had lain in the street for more than two months and an half, and (it

being the season of the rains) were much damaged, he therefore thought it better to suffer any extortion than have the whole of the cotton spoiled. The Kutwal obliged him to pay one hundred and fifty Rupees, Shunker Lall the Deputy Kutwal forty, and Rambux the weighman thirty-one. Thirteen maunds of his cotton to the amount of eighty-three Rupees seven annas was entirely spoiled, so that his loss upon one hundred and five bullock loads amounted to three hundred and four Rupees seven annas, beside the regular duties of five per cent. He also complains, that the present Kutwal has since my arrival levied the Sabuck duties at the rate of three annas per each upon forty-five bullocks from Fulpoor, together with the regular Permit of the five per cent.

The 2nd petition is from Mohun Lall, a Deccan merchant, representing that the former Kutwal obliged him in the month of June last, to pay seven annas per each on six hundred and eighty one bullocks, under the name of Sabuck Dustoor, and a fee to the weighman, amounting to one hundred and six Rupees six annas six pie, and again in the same month four annas on each of seventy-two bullocks with a Dustoor of five Rupees to the weighman, besides the established duties of five per cent.

The 3rd is from Myhergeer and Summasergeer Atteets, inhabitants of Mirzapore, complaining that they purchased last year fourteen bullock loads of raw silk from merchants, who had paid the duties at Benares, and delivered over the Rowannahs with the goods, which they showed to Omrow Sing the Kutwal. This he deemed an insufficient passport and therefore obliged them to pay Sabuck Dustoor at the rate of thirteen Rupees fourteen annas per each bullock. On seven bullock loads of piece goods he levied at the rate of thirteen Rupees three annas per each, and this year Jaswant Ruy took from them six Rupees six annas upon each of four bullocks carrying silk piece goods to the Deccan.

The above petitioners inform me that they presented Arzees to the Hon'ble the Governor General who was pleased to give them hope of a restitution by referring them to you. I am sorry to observe that the merchants at this place have been told, that they are by no means to look upon me in a public character as a man through whom they can hope to obtain redress, but as a private merchant like themselves. I hope therefore, you will excuse my repeating a request contained in my former letter of 10th of this month, and earnestly desiring you to send particular orders to the Kutwal respecting the regulations in general. The Kutwal continues to levy three Rupees upon each boat with merchandise after the proprietor has paid the duties.

I have &c.,

(Sd.) W. W. PLAYDELL,

*Assistant to the Resident,*

*Mirzapoor, 14th Novr. 1784.*

To

FRANCIS FOWKE, ESQUIRE,

*Resident at Benares.*

SIR,

I am this day favored with your answer to my letter of the 10th of this month. The enclosed letter to the Kutwal from you, I have this instant given him, he read it in my presence and immediately observed, that he had never received the Hookumnamah. He still considered himself as authorized to levy an additional tax upon all boats with merchandize of three Rupees, exclusive of the fixed duty of five per cent. on goods. Nor will he be convinced to the contrary without particular orders from you expressed in positive terms. As I received daily complaints on this subject, I take the liberty of referring you to my letter of the 10th, the second paragraph of which mentions this subject more fully.

I have &amp;c.,

(Sd.) W. W. PLAYDELL.

*Mirzapoor, 15th Novr. 1784.*


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## APPENDIX.

Regulations for the management and collection of the Customs on the import and export trade of the Province of Benares.

1st. That whereas, in the orders which were issued by the Governor General to Raja Mehip Nairain under date the 22nd of November 1781, it was enjoined that there should be Chowkies for the collection of the Customs at only three places, namely Ghazeepore, Benares and Mirzapore, and whereas it appears that notwithstanding this injunction, a number of petty chowkies have been established for the collection of the Customs in different parts of the country, it is hereby positively ordered, that no Custom duties or exactions of any kind shall be collected on goods passing at any place, except the three chowkies above-mentioned of Ghazeepore, Benares and Mirzapore.

2nd. That whereas it was expressly and positively ordered in the said Perwannah of 22nd November 1781, that the Customs should not be let to farm but collected by the Amils or agents, this order is hereby repeated and must be strictly obeyed, and that the Raja and his Naib shall accordingly appoint Amils at the three above-mentioned stations of Ghazeepore, Benares and Mirzapore, who shall collect the Customs on behalf of the Raja.

3rd. That the Raja and his Naib shall authorize and direct the Amils of the custom houses of Ghazeepore, Benares and Mirzapore, agreeably to the

' regulations of the 22nd November 1781, severally to grant Rowannahs to traders or other persons passing goods, on receiving from them the stipulated duties, and that these Rowannahs shall be issued under the seals of their respective custom houses.

4th. That the Amils of the three abovementioned custom houses of Gha-zeepore, Benares and Mirzapore may station Chowkies in the neighbouring districts, for the purpose of preventing goods from passing, which have not been regularly entered at one of the three said custom houses, and they shall accordingly be authorized to detain them until the owners shall procure regular Rowannahs. That agreeably to the regulation of the 22nd November 1781, the Rowannahs granted at either of the said three custom houses shall serve to pass goods from one extremity of the province to the other, either by land or by water, and that the officers of the other custom houses and at the out stations must endorse the Rowannahs and despatch the goods without demanding any other duty or fee whatsoever.

5th. That the Amils at the three principal custom houses, and the officers at the out-stations, shall be particularly careful to create no unnecessary delay on entering or passing goods.

6th. That the rate of customs to be exacted on all goods shall be 5 per cent. on their fixed valuation, agreeably to the regulations formerly established by the Governor General on the 22nd November 1781, except the following articles viz. saffron, cinnamon, mace, cloves, nutmegs, cochineal, raw silk, broad cloth, Europe iron, steel, and copper, the duties on which were reduced to  $2\frac{1}{2}$  per cent. by the orders of the Hon'ble the Governor General in Council of the 8th of April 1782, and except also the silk piece goods manufactured in Bengal and imported from thence, the rate on which was thereby reduced likewise to  $2\frac{1}{2}$  per cent.

7th. That the valuation established in the list and table, annexed to the Governor General's orders of the 22nd November 1781, shall be continued for all articles therein mentioned, except only Chowders or cowtails, the valuation of which is hereby fixed as follows :—white Chowders of every sort and quality at 4 Rupees per seer, and black of every sort and quality at 3 Rupees, instead of 12 Rupees, at which both sorts of this article erroneously stand rated in the list abovementioned.

8th. That the value of all articles not specified in the said list or table, shall be determined by their quality and the market price of the place at which they are entered, conformably to the former regulation of the 22nd November 1781.

9th. That goods shall pay duties only once, if they shall remain in the province longer than one year after the date of the Rowannah, it will be neces-

sary that a new Rowannah will be taken out ; and accordingly on the old Rowannahs being restored, and oath being made by the owners, or proof being obtained on sworn and good evidence to the identity of the goods, a new one shall be granted without any further demand of duties.

10th. That whereas it appears that other duties and exactions have been collected at Mirzapore, besides the established rate of 5 per cent. on cotton imported from Nagpore and other parts of the Deccan, this practice is strictly prohibited for the future.

11th. That no duties or exactions of any kind be demanded or collected in future on empty boats.

12th. That the Resident and the Ameen shall appoint a Mutsuddee each on his separate behalf, or one jointly for both, at each of the three custom houses abovementioned, who shall keep a Mocabilah or check account of all the receipts of customs, and a regular register of all Rowannahs issued, or endorsements made on the Rowannahs of the other custom houses, and shall transmit copies of the same to the Resident and Ameen monthly, or as often as they may be required.

13th. That these regulations and the corrected table of valuation be published and affixed on the Cutcheries of the three custom houses of Ghazepore, Benares and Mirzapore, and penalty denounced for every breach of them, namely forfeiture to the injured persons of double the excess collected, and the Raja and his Naib shall be careful to remove from their office all persons who may be guilty of flagrant offences, or who by their carelessness and inattention cause unnecessary trouble to the merchants.

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In compliance with the orders of Government of the 26th December 1787, the Resident submitted the following report with a view to giving effect to the new Regulations connected with the commerce of the Benares Province.

To

EARL CORNWALLIS, K. G.

*Governor General in Council.*

MY LORD.

I received, on the 24th Ultimo, your Lordship's directions in Council of the 26th of December on Mr. Barlow's report, and having on the 12th Instant received also the Forms, from the Government Custom Master, which were necessary for the execution of the regulations, comprehended in the Resolutions of Government transmitted, I shall, with as little delay as possible, proceed to issue the

Resident's reply on Mr.  
Barlow's reports.

necessary orders in consequence : but, having received the Instructions during my present circuit, and the latter part of them, when I was far from any custom-house or head Station, whence they could have been with propriety issued, I think, the Board will approve of my deferring it till I reach Jounpoor, which will be in 10 or 12 days hence. Meanwhile, I shall devote a part of my time to the drawing up of the intended Regulations for the Commercial Court of Justice and the promulgation of the new system ; before my transmission of which, I herewith submit to your consideration what I myself have done since my arrival in the District, on the grounds afforded principally by Mr. Barlow's Report, a view of which will connect the present situation of things with the state of the customs, as exhibited in that Gentleman's valuable report ; and thereby set in a clearer point of view the further Regulations, which are the object of your Lordship's late commands.

For this purpose, I now transmit an extracted copy of all my Proceedings\*

\* Not printed. on the customs, of which I shall, in this address, state the substance ; referring to the dates specified in the margin, for the detail of each particular.

The principal existing grievances noticed in Mr. Barlow's Report, may be classed under the following heads :—

1st. The enhanced duties on silk.

2nd. The numerous vexations on the Sennassee merchants, including the double duties at Mirzapore.

3rd. The Zemindaree or Rahdaree and Choorah duties.

In regard to the first article, the Board will find, by the Proceedings noted  
 15th October, 1787. in margin, that it has been completely remedied by  
 Not printed. an enforcement of the 6th Article of the Custom  
 House Regulations, which directs that all silk and silk piece goods shall pay Duties at the rate of only  $2\frac{1}{2}$  per cent. This reduced duty, as well as the full 5 per cent. on cotton Piece Goods are (as already sufficiently explained in Mr. Barlow's Report) paid by the Sennassee and the Irakee merchants, not on the Book  
 25th October 1787. of Rates, to which all other merchants, have been hitherto subject at the four general Custom Houses of  
 Not printed. Benares, Mirzapoor, Ghazeepeer and Jounpoor, but upon the valuation in the Company's Rowannah, a privilege that bore certainly hard and operated as a grievance on the native and settled merchants of Benares, and is, besides, directly contrary to the principles of any regular system of Duties operating in the same country for the fair advantage of Government ; yet, finding it authorized and confirmed by the sanction of the then Resident and the Raja's authority, I have of course maintained them in these privileges, though, in consequence of a  
 Vide Proceedings 25th October and 13th November 1787.  
 Not printed.

petition presented to me the day I left Benares, by the principal native merchants of that city (a translation of which is recorded in the Proceedings noted in the margin) I thought myself compelled, in justice to their evident rights, to order that the duties paid by them should, on the 3rd Article of Silk, and Silk and Cotton Piece Goods imported from the eastward, that is, from Bengal, or Behar, be levied in like manner as those of the Sennassees and Irakees on the valuation in the Company's Rowannah, and not on that of the Book of Rates.

At the same time that I point out the hardship that then existed on the general line of merchants, by the favor so long exclusively shewn, as above, to the two classes of Sennassees and Irakees, I have no doubt but the terms granted to them were well intended, with a view to draw back such important classes of merchants to make use of their former route, and to fix their commerce and all the benefits arising from it, in its former channel. The same motives prevailed on me lately, encouraged, indeed, as I was, by the former precedent, to avail myself of a similar opportunity, that offered by a petition presented (of which a translation will be found in the Proceedings marked in the margin) from

4th December 1787.

sundry merchants of Kabul, Punjaub, Multaun and

Not printed.

Lahore, who, to avoid the heavy 5 per cent. duties,

have hitherto transported their goods over the hills from Patna, but, who agreed, on being admitted to the same privileges as the Sennassies and the Irakees, to make the road of Benares the common channel of their trade, which must no doubt render the amount of the Customs payable on their goods a clear gain and increase to the Raja, unless the preference thus shewn to this peculiarly favored Custom house of Sennassies, should have discouraged the other general traders to such a degree as to counteract, or more than countervail such newly acquired source of revenue, the consideration of which possibility operated with me, in extending the same favor to the Benares merchants in general, within a fortnight afterwards, by which I have only indeed so far anticipated the effects of the Board's late orders, the 4th Article of which makes the Rowannahs, and not the Book of Rates, the Rule for ascertaining the value of all imports from Bengal and Behar, by which the merchants in general will be rendered most contented and thankful, whilst those belonging to the Sennassee Department, will have no just reason to complain.

The 2nd general branch of the Customs, in respect to which I have endeavoured to correct the irregularities and oppressions described in Mr. Barlow's Report, relates to the Sennassies, who are, I believe, most completely satisfied by the following orders passed in their favor :—

1st. Freeing them from the oppression of being subject to one Dellal appointed over them by the authority of the Raja and his predecessors, and from the duty exacted from them on their remittances, which they are now at liberty to make, as well as to buy and sell, through, and with whomsoever they list. The Rajah's revenue suffers on this account only a loss of Rs. 600 per annum.

11th September 1787. He was present when the abolition was made, and  
 Not printed. seemed convinced of the propriety of it; I do not  
 therefore imagine he will claim any deduction on that account.

15th October. 2nd. By enforcing the order for reducing the  
 Not printed. duty on silk piece goods as above observed.

Ditto. 3rd. By abolishing the double duties at Mirzapore.

4th. By abolishing the duty on boats hired at Mirzapore, and leaving it  
 Ditto. to the merchants to provide their own boats without  
 the intervention of Government. In Mr. Barlow's appendix, this article is inserted among the choorah-collections, and estimated at Rs. 1,532-6-0 per annum. It was a very heavy grievance, and the merchants are very thankful for its being discontinued and until they request it, no new ghat manjee shall be appointed there.

5th. By prohibiting the additional duty on goods collected at Hullah, as  
 Ditto. particularly pointed out in Mr. Barlow's Report and Appendix.

6th. By ordering proper regard to be paid at Mirzapore to the security  
 Ditto. of their property from robbers. In this respect, custom appears to have introduced a rule sufficiently favorable to them, which is, that, in case they are robbed at Mirzapore, they recover the value of one half of their property from the produce of the customs. This extends, of course, to the other classes of Beoparies and Traders.

7th. At the repeated request of those merchants, and having before me  
 11th and 22nd September. Mr. Barlow's recommendation, which I believed, would  
 Not printed. have the great weight it deserves, on such a point with Government, I consented that the Sennassees should pay the duty on the shawl goods imported by them from the westward, on the valuation contained in the Beejuck or country-Invoice, instead of the arbitrary valuation put thereon by the Custom house officers. It is observable, that this duty was reduced to 2½ per cent. long before my arrival, but, on what particular occasion, I cannot trace, farther than from the verbal report of the Custom Master here, that it was so ordered during Mr. Fowke's last Residency. The only alteration made, therefore, by me, in this respect, has been, fixing, at first in favor of the Sennassees, the rule for ascertaining the value on which such reduced rate of duty was to be calculated, to be the value specified in the Beejuck or Invoice, and the other merchants of Benares having soon after applied for the same privilege. I thought, that justice so strongly required my consenting to their request, that I yielded to it,  
 16th October 1787. as will be found in the Proceedings marked in the margin, so that, according to the existing system, there  
 Not printed.



are 4 articles of commerce, which do not pay in proportion to the valuation in the Book of Rates, or to the occasional appraisements of the Custom-House officers, but upon the price in the Company's Rowannah and native Invoice, viz. Raw Silk and Silk and Cotton Piece Goods according to the former, and shawls in conformity to the latter; but with regard to the last, or the duty of shawls, its remaining at the present standard being contrary to your last instructions, unless as far as regards the shawls consumed in the District of Benares, I would have immediately proceeded to raise it as before to 5 per cent., but considering that so sudden an enhancement of the rate might very materially tend to the prejudice of the merchants concerned in this branch of traffic. I think it best to submit, as I now do, the circumstances to your Lordship for your further orders, first as to the quantum of the duty, and secondly as to the mode of ascertaining the value, on which that rate shall be valued: that is, whether on the Beejuck or otherwise?

8th. The Sennassees complained also, that the Daroga of the Mirzapore  
 16th October 1787. custom did not suffer them to buy cotton from any  
 Not printed. other than the Deccan Merchants, which has been also prohibited, and the Sennassees left at liberty to purchase cotton or any other goods, from whatever class of Merchants they could agree with. In fact, this opposition had no other foundation than an apparent jealousy of the Mirzapoor Collector against the Sennassees, because they had established a separate custom-house for themselves at Benares, and therefore paid nothing at Mirzapoor.

The article of the double duties as noticed under the 3rd of the preceding articles, I found the most difficult, tedious, and perplexed of all, inso-much that, although I ordered the abolition thereof on the 15th of October, it was not till just before I left Benares in January, that I could get the Deccan merchants to agree to the payment of the regular duties, their opposition to which, and adherence to their Sabuck-Dustoor, which they paid both on ex-  
 15th October 1787. ports and Imports, was the real cause of, or at least  
 Not printed. the original plea for the continuation of these double duties. The proceedings noted in the Margin, contain the whole detail of what has passed on this subject; but in case your Lordship be inclined to refer to them, I must observe, that some part of the information, as to the causes and grounds of, and distinction observed in respect to the double duties, particularly that from Meer Kumber Ali, who, as being then Collector of the Customs at Mirzapore, had the best opportunity of affording accurate intelligence, is nevertheless so obscure, indefinite and unsatisfactory, that no clear or distinct ideas can thence be easily found, which may, I believe, be ascribed to the said Collector, not having himself a clear conception of the matter he was treating of. The explanations afforded on this subject, by his predecessor Meer Hady, and who is now again in office appear more satisfactory, and thence, as well as from such other information as I have procured, it appears, that the Deccan merchants having, ever since the establishment of the present Custom house rates

objected to them, had been allowed to continue to pay, what is now known by the appellation of the Sabuck Dustoor or former rates. This proved, however, no immediate pecuniary loss to the Raja or Government; on the contrary, it was and has continued so much clear gain on the Deccan Imports, because, after paying such Sabuck Dustoor, if the Deccan Importer was inclined (which was seldom the case) to carry on his goods further, he was obliged before he obtained a Rowannah from Mirzapore, to pay also what is now known by the English Term of the *Permit* or Custom-House duty of 5 per cent. as was also the case with the Sennassee Merchants, in cases where they themselves imported goods from the Deccan, with only this difference in the mode that the Sennassees paid the Permit part of the duties of such importation at Benares. But, as it generally happens that the Deccan Merchants (who are also the principal Importers from that Country) transport their goods no farther than Mirzapore, where after paying the Sabuck Dustoor, they sold them to the Merchants of this country whether Sennassees or of other casts, these latter were obliged to pay the Permit duties, either at Mirzapore or Benares (according as they happened to be general merchants or Sennassees) on the same goods before they got a Rowannah for them. In like manner, the article of exports to the Deccan, if sold by the merchants of this country to the Deccan Traders at Mirzapore were, notwithstanding their having already paid the Permit duties, again charged with the Sabuck Dustoor, payable by the Deccan exporters. The only class who appear to have been exempt from this double duty, were the Thannies or fixed and resident merchants belonging to the mart of Mirzapore, and the reason assigned by Meer Hady for this degree of favor being shown to them, was, that from their having houses and being residents at Mirzapore, they paid, in that capacity, certain cesses, which the others, namely the Sennassees and the general unsettled Beopary or merchants did not, from which consideration those Thannies had, he said, stood exempted from the double duties, either as exporters or importers, paying only once those of the Permit, the cesses paid by these Thannies were (as described by the said Hady) as follows:—

1st. Behry Dessera or acknowledgement on the occasion of the great annual Hindoo holidays	...	...	...	Rs.,	120	0	0
2nd. Ditto on the Hooley Festival,	...	...	...	,,	120	0	0
Total Rs.,					240	0	0
3rd. Khana Shumary, otherwise called Ghur Dewary, a Tax paid for their house to the Collector of the Land Revenue to the estimated amount of about,...	..	...	...	...	2,000	0	0
Grand Annual Total,...					2,240	0	0

On this view of the matter, considering that these additional cesses were, in fact, by no means, an adequate consideration, to occasion the exemption of

the Thannies from the operation of the double-duties on their own importations and exportations, were such double-duties in themselves at all justifiable (which cannot, however, be admitted, as they are not only contrary to the letter of the Custom house or Permit Regulations, but operate in fact as a heavy burthen beyond what the Government intended should be levied on the major part of the Trade to and from the Deccan in general :) and hoping, at the same time, that it might be possible to convince the reason of those persons known under the name of the Deccan merchants, who, generally speaking, trade no further than Mirzapore, that it would in reality be no detriment to them, but on the contrary, prove the means of lightening the burthen on their trade in general, if they would at once consent to pay the Permit instead of the Sabuck-Dustoor, a difference which those who bought of them at Mirzapore, could or ought to have no objection to make up to them in their sale prices, as they would thereby not only save themselves the expense and delay of paying for, and taking out a new Rowannah, but ultimately be able to bring the Deccan Goods to market unburthened with the Sabuck-Dustoor, I issued the order already mentioned, prohibiting the Sabuck-Dustoor, and, of course, the double-duties in whatever shape ; but although I had particularly desired the grounds of this order to be

27th October 1787-

Not printed.

explained to the said merchants, I soon found they strongly opposed it ; I therefore sent Meer Hady on my own part, to Mirzapore to endeavour to prevail on them to accept it, but without success, and as I had reason to suppose, that all this was in some measure owing to Kumber Ali, the Collector of Mirzapore, not being cordially inclined to the reform, and as, from ignorance or some other motive, he even appeared to have driven these merchants to a sort of desperation, by demanding of them the Permit rates on their exports, which must have previously once paid them before they could reach Mirzapore, and on which the plain meaning of my order

19th November 1787.

Not printed.

therefore required, that nothing either in the way of Sabuck-Dustoor or Permit should be demanded, I therefore wrote to the Raja to recall the said Collector altogether, and to restore Meer Hady, who had been dismissed some time before my arrival for no adequate cause that I could trace, and as he was from former experience, well acquainted with the business, and with the various classes of merchants trading to Mirzapore, I had great hopes of his being able to bring those of the Deccan by degrees to understand the fair and beneficial principles on which the order was founded. In the meantime he was directed to abstain altogether from making any collections on account of the Sabuck-Dustoor ; but merely to examine and take an account of the goods imported by the Deccan merchants, and to collect the Permit duties thereon from whomsoever should purchase them. This restored Darogha or Collector, soon after his arrival, advised me, that the merchants in

14th December 1787.

Not printed.

question had at length agreed to the Permit duties in this manner, that the Brokers through whom their sales were made, should withhold the amount of such duties and pay them into the Custom House, which proposition was soon after repeated to me by the

16th December 1787.

Not printed.

principal of these merchants, who, themselves. came to Benares for the purpose, and now declared they

were happy at the abolition of the Sabuck-Dustoor, but, as the mode in which they thus agreed to pay the new duties, seemed still in some degree exceptionable, as instead of paying it themselves, and charging the amount of it, as they ought to do on their sales, they left it to be deducted from, and taken out of the price of the goods when sold by them. I availed myself of their coming to Benares, personally to reason the matter with them, and they at length consented to act in this respect like other merchants, as will be seen by their agreement to this effect, recorded in the Proceedings marked

5th January 1788.

Not printed.

in the margin, so that Sabuck-Dustoor and consequent

Double-Duty have been at length abolished, which will, I hope, prove agreeable to Government. To obtain their consent, I found it useful, to agree either wholly or in part, to several requests preferred by them on this occasion, the particulars of which will be found recorded in the same day's Proceedings; and when in the course of my present circuit I reach Mirzapore,

16th December 1787.

Not printed.

I shall be able by a nearer inspection into the state

of things at that place, to correct any remaining irregularities, and to mark the operation of the orders for the abolition of the Sabuck Dustoor, which cannot, I presume, constitute any just plea for remission by the Raja, since although its amount be not inconsiderable (being stated in Mr. Barlow's account of the Choorah Collections for 1193, at Rs. 23,706-11-3, and by Kumber Ali at a still larger aggregate) yet of being in its nature totally repugnant to, and inconsistent with the system for the collection of the duties on Trade, as established by Mr. Hastings, when he made the permanent settlement with the present Raja, and contradictory to the 4th and 10th Articles of the Regulations of the 21st October 1784, I should rather suppose, that, in strictness, our Government might reclaim the whole of these extra collections from the Zemindar, than that he can claim any deduction for their abolition. Before I quit this head of the double duties at Mirzapore, it will be proper to mention as in some measure connected with the subject of them, that, at the common solici-

16th December 1787.

3rd and 7th January 1788.

Not printed.

tation of both the Deccan and Native Thanny or set-

tled merchants at Mirzapore, I abolished the Beya or

Weighing fee at that mart, which had, during some

years past, been farmed from the collector of the Customs there, at a certain sum for the benefit of the public revenue, but, which operating (as set forth at large in the petition of the merchants recorded in the proceedings marked in the margin) as a heavy grievance on them, I ordered the Raja to abolish, and as he did not seem entirely pleased with the measure (as per his answer, recorded in the Proceedings of the 7th of January) I took occasion in my reply to intimate to him, that since, according to the custom house Regulations, he possessed no right to, but was, on the contrary, expressly prohibited from farming any office subordinate thereto, I could not, therefore, view his acquiescence in the order as any concession on his part, but as being no more than what Government had

a right to enforce. In fact this is only a very small part, amounting, according to Mr. Barlow's appendix for 1193, to Rs 2,866-0-3 of the Choorah Collections, which, by the Board's late order, they appear to wish to have entirely abolished, and therefore, on every account I think your Lordship will approve of my having taken upon myself thus far to gratify all the classes of merchants at Mirzapore.

Another favor which, on this occasion I bestowed on the Thanny or settled native merchants of Mirzapore, was exempting them from the Toll or house tax, which under the denomination of Ghurdewary or Khanna Shumary they have been subject to pay to the Collector of the Land Revenue of the Pergunnah, in which that mart is situated. It does not at most exceed 2,000 Rs. per annum, and the collection of it left the merchants greatly exposed to the effects of the caprice of the Land Collector, as affording him a constant plea to send his peons and people into the mart where their houses are situated, either to collect the Toll or to assess it. The Petitioners were therefore more than ordinarily solicitous to be exempted from his authority, and as I believed it to be for the advantage of Government and even of the Raja's own Treasury, as tending to the encouragement of Trade, to take off every vexatious or unessential restraint on the inhabitants of so important a centre of commerce as Mirzapore, I con-

3rd January 1788.

Not printed.

sented to the merchant's request for the abolition of the Tax in question, by which they will be freed from all interference of the Officers of the Land Revenue, and be subject only to the Judge who will be appointed to that Town and to the Collector of the Government Custom as far as regards the payment of their duties. I also made the Regulation general not only in favor of the immediate Petitioners, but of all those merchants who, occupying houses within the boundaries of the mart of Mirzapore, paid on their Trade the regular custom house duties, all which will, I trust, meet with your Lordship's approbation.

Besides the above articles of gratification to the merchants of Mirzapore, those of the Deccan presented, on the occasion of their consenting to the Permit duties, a Wajib-ul-Arz or series of requests, on several points of detail which they wished to have alterations made in, and to which I consented (as already intimated) as far as I thought I could with propriety, (the particulars whereof are contained in the Proceedings marked in the margin) deferring the further investigation of the subject till my arrival at that station, in the course of my present circuit.

The next and last general head, in regard to which I have interfered, has been respecting the Rahdary or Zemindaree duties, which the Raja agreed to abolish in October last, and accordingly a clause was inserted in all the Caboolceuts of the renters for the present year, binding them not to collect the said duties, and stipulating that in all cases where they should be found to have collected them, they should pay

a penalty of 3 times the amount, which I am sorry to say, I believe although there is frequent occasion to exact, as I have found in some instances since I entered on my present circuit, the particulars of which will be found noticed in the several proceedings marked in the margin, yet, I hope to be able, in the course of the present year, to effect the general observance of the prohibition, to which a regular attention to the Commercial Court of Justice will no doubt greatly contribute.

Case of Kassim Beg khan,  
Renter of Chowusa. Proceedings 14th February 1788.

Do. of Zemindar of Burna  
Gawn. Proceedings 24th  
February 1788.

The Zemindaree duties, thus formally abolished, are stated in Mr. Barlow's Report to amount to about 60,000 Rupees per annum. They consisted principally in the collection of duties on the transportation of grain and other articles of merchandize. In some parts of the province, particularly throughout the division of Ghazeepore, the custom house officers have always made Rahdary collections on grain and some other articles (the amount of which, as far as regards the article of grain, contained in the Proceedings of the 26th of October) yet,

Vide Proceedings 26th  
October 1787, 20th February 1788.

this did not prevent the Zemindars or Amils from collecting their Tolls on the same articles, and in the same Pergunnahs, the particulars and rates of all which I hope to be able soon to lay before the Board, and it is remarkable, that the duties on the inland transportation of grain and on some other articles have, whether collected by the custom house officers or the Zemindars, been always taken according to the Sabuck Dustoor, and not in proportion to the custom house rates, which have, however, been the rule in respect to the generality of other goods. All these Zemindaree-Rahdary duties, and those on the inland transportation of grain, whether collected by the custom houses or the Amils and Zemindars, have now been ordered to be abolished: the first, or the Zemindaree duties without any loss to Government, as the Amils agreed in their Caboo-jeent not to demand anything on that account; but, with regard to that part of the duties on the inland transportation of grain, collected by the custom house officers, and calculated to amount to Rs. 12,707-0-0 per annum, I believe, the Raja relies on an equivalent remission on that account. This last article is not however to be abolished till the 26th instant, owing to a misapprehen-

Vide Proceedings 20th  
February 1788.

sion concerning part of the order passed in October for the general abolition of the Rahdary duties, as the custom-house officers, on whom part of those Chowkies are dependant, cannot easily escape detection if they disobey any order issued to them. I have no doubt but their share of the said collections, that is the duties on the inland transportation of grain under that department, will be no longer taken, but, with regard to the Zemindaree Mehals, nothing but time and a strict attention to punish those who make the prohibited collections, will effect their real abolition. For the parties from long habit think these tolls as much their right as the grain that grows in their fields, and I am sorry to find that, although the Raja readily agreed in October to their general abolition

(on my prohibition to him of the 7th of that month, founded on an observation in Mr. Barlow's Report) on the idea that it should not prove any loss to Government, yet since my present circuit, during which I have, as above noticed, found occasion to exact the fine of 3 times the amount from some persons, who had acted contrary to the prohibition, he has lately appeared rather willing to become the advocate of the parties so offending, by pleading, as he did to me, a few days ago, when in the Pergunnah of Kheree, that these Rahdary duties were included in the Zemindars Jaydaad, or means of paying the assessments laid on them, whence he even went so far as to express his own, or to impart the hope of the parties, that they might be allowed to collect them; and when I expressed my surprise at such a request coming from or through him, and my determination against complying with it, he interceded next in favor of one of the Zemindars of the aforementioned Pergunnah, who boldly set forth hereditary claim to collect duties on Goods passing up and down the Duwab or Ghogra River, and complained that his right in this respect had been wrested from him by the opposite Zemindar of Manjee in Sircar Sarun,

Vide Proceedings 23rd February, 1788. wherefore the Raja entreated I would write to the Collector of Chupra to cause the Zemindar on his side of the River to desist; assigning as the motive of this request, that perhaps some day or other those duties might be restored to this country, whence it was, he observed, good policy to keep up the claim to them so far as not to allow the dormant right to be invaded and exercised by others; I mention these otherwise trivial circumstances, to shew that the Raja himself has unfortunately no conviction of the policy or justice of the abolition of these duties, which will no doubt, render the enforcing of the order concerning them so much the more difficult. Indeed by their appearing as above to exist still more or less in Sircar Sarun, and by the notoriety of their yet being from time to time in some degree collected, as opportunity offers, by various Zemindars in Bengal, although in both the countries last mentioned, they have stood formally abolished, and that the adequate remission has been allowed on that account in those Soubahs for many years past, an idea may be formed of the natural difficulty of rooting out ancient customs of this nature, so immediately connected with the nearest interests of all the landholders of the country. These considerations, and the decayed and decaying state of a considerable part of this country, which makes it already a matter of the greatest difficulty for more than one Pergunnah in it to pay the usual revenue, induce me to wish that, notwithstanding the Raja's and Amil's agreements at the beginning of the year to give up these Rahdary Collections without loss to Government, a discretion were allowed me to make or propose such allowance on that account in particular Pergunnahs, as justice and even true policy may appear to warrant, for otherwise the loss on this account will, in many parts, in fact neither fall on the Raja nor his Amils, but ultimately on the Ryots, who will be squeezed to make up the amount of the Amil's engagements for each Pergunnah, whether the funds for it be greater or less, a practice from which in 2 or 3 Pergunnahs that I have already passed through in my

present circuit, the most melancholy proofs are exhibited, more particularly in the above mentioned Pergunnah of Khereed, which for more than 15 miles, a part of the distance that I travelled through it, is one continued waste, being as far as the eye can reach on both sides of the pathway, covered only with rank grass, longer or shorter in proportion to the number of years the ground has lain fallow, all which has, I am assured, for the most part happened within these six years. The causes of this defalcation in some places, with the general state of the country in respect to its present revenue, will be the subject of a separate and future address, after my present circuit is concluded. The Pergunnah of Khereed (which I hope indeed is the most desolated in the whole Province) is now only instanced to shew, that it must thence be more peculiarly incapable of parting with any of its funds to support the burthens laid on it, without an adequate allowance from the Raja or from Government. Indeed I should suppose that considering the great alteration which the Board's late orders are about to introduce in the Customs here, the Raja will be inclined to claim, at the end of the year a deduction equivalent, or nearly so, to what may turn out to be the deficiency in the amount collected under the heads of Custom on a medium from the introduction of the present Permit system. How much this may be, I cannot at present guess, but it would probably be more the first year than afterwards, and now only submit the suggestion that Government may have an early opportunity of honoring me with their sentiments on the subject.

In addition to the above general heads in regard to which I had interfered before the receipt of your late orders, to correct the irregularities pointed out in Mr. Barlow's Report, I may here add that in the 2nd Article of my Perwannah to the Raja of the 15th of October last, in which I prohibited that part of the Choorah Collections therein pointed out, which consisted of the duties at Mirzapoor, Hulliah, and Soongarra on the Bullock load, as also the tolls levied by the Chowkeedars at Soondeah, Soongarra and Burray, I fixed the same penalty of 3 times the amount exacted after this prohibition, as already specified in regard to the Rahdary duties collected by the Amils and Zemindars. This new Regulation, like many others in all countries, is however, it seems, attended with its inconveniencies, for the merchants now complain of being robbed on their way through the mountainous and wild country lying between Mirzapore and the frontiers of the Zemindaree towards the Deccan, the cause of which is alleged (as was indeed prognosticated by Kumber Ali when Mirzapoor Custom master, in his letter to the Raja, recorded in the Proceedings of the 24th December last) to be the discontinuance of the Chowkeedary fees and Zemindaree tolls on that road, in consideration of which the persons receiving them were considered as bound for the safety of the merchant's property. At Mirzapoor I shall endeavour to apply some remedy to this evil.

By the 6th article of the aforementioned Perwannah of the 15th of last October, the Raja was also prohibited from farming any part of the Mehals dependant on the Customs, as being contrary to the established Regulations for



that department, notwithstanding which, the office of weighman of Mirzapoor continued to exist in that form, till abolished against his will by a subsequent order, as already mentioned.

Another article, which I have abolished, is the duty exacted on Bengal pilgrims by the Amanut Department at Benares. The Marratta pilgrims having been for some years past excused from paying these tolls, in consequence of the late Governor General Mr. Hasting's interference in their favor, as explained in my address of the 16th Instant, I thought our own inhabitants of Bengal must appear to Government clearly entitled to be at least on equal terms with foreigners, and therefore (as will be seen by the Proceedings marked in the margin) I have ordered that all Bengal pilgrims, not being merchants or traders, shall be excused from the payment of any toll for merely passing through the Zemindaree.

19th November 1787.

Not printed.

The fees collected by the several Custom Masters for their own and their officer's personal advantage having been established without due authority, and being too numerous and oppressive to be borne by the merchants, I have always had in idea to get them either partially or wholly abolished. In this view, I called on the Zemindar, to furnish me with an accurate statement of them, to which he has since replied, as will be seen by the Proceedings of the 24th of December, and there being one heavy article among those dues or exactions, called the Rossoom Khuzanah or Treasurer's fee, which had been established during Kashmeery Mull's Treasurership, at the rate of 3 Rs. 2 annas per cent. on the customs, for his private emolument, but which if it had continued must, (as part of it actually was soon after my arrival here) have been converted to the Raja's use, I gladly availed myself of the opportunity of abolishing it at his instance, as far as regards the Customs, in the manner that will be seen by the Proceedings marked in the margin. Its aggregate on this Department for the last year 1194 amounted to 6,000 Rs. The abolition of this duty, and the construction put on the general Perwannah which I issued on the 15th of October; whereby in reference to the double duties at Mirzapoor all beyond the 5 per cent. were prohibited, has it seems withheld the custom house officers from collecting since that period any of their other numerous fees, which I was not sorry to find, although the letter or meaning of the order in question did not extend so far. At present I must at Jounpoor settle with the Raja, some fixed establishment for these officers, in which I think a small fixed fee may prove to the convenience of the merchants, by operating on those officers as a stimulant to the despatch of their Rowannahs, but on this subject I shall have occasion farther to address you from that place.

Proceedings 15th October 1788.

Not printed

Proceedings, 27th October 1787.

Not printed.

Meanwhile I hope the above description of what I have done on Mr. Barlow's Report, before the receipt of your orders on it, will prove acceptable, and I remain with respect

My Lord,

Your Lordship's most obdt. humble servant,

PERGUNNAH OF SEKUNDERPOOR :

(Sd.) JONN. DUNCAN,

25th February 1788.

Resident.

*P. S.*—Having, since writing the above, passed through a much greater part of the Pergunnah of Sekunderpoor, than I had done when I expressed my hope that the Pergunnah of Khereed was the most desolate and uncultivated of all the Provinces, I am, to preserve a consistency in what I may have in future to represent, compelled to inform the Board that Sekunderpoor seems to the full as waste as Khereed. Indeed it is a most painful task to travel through these two Pergunnahs, and to be forced to view the dreary prospect they exhibit, especially when their incredible decay is ascribed to only a few years' mismanagement, that is, since the period of Cheyt Sing's expulsion.

(Sd.) JONN. DUNCAN,

Resident.

The Resident reported that orders had been issued to take effect

From Resident to the  
Governor General in Council,  
dated 18th March 1788.

from the 1st of April, whereby Rowannahs were to be granted in the same form and subject to the same Regulations as those issued by the Collec-

tors of the Government customs in the Provinces, for which purpose, the several Collectors had been furnished with copies of the form of Rowannah sent up by Mr. Barlow and with new sets of seals for them and their officers, that of the Raja's being the principal, to be affixed in the same manner as the Company's Dewanny Seal was used in Bengal and Behar. It was intended that these Regulations should have been enforced from the 20th instant, but it would not have afforded time for notice to be sent, that the customs in this Province were to be collected on the Benares Rowannahs, as specified in the 4th Article of the Government Resolutions.

The Raja's officers would from the date above specified keep the same Registers and accounts as were kept by the Collectors of Government customs in the Provinces.

The duties on the exports from the Company's Provinces passing through Benares to the westward or Deccan markets, or imported into this district for its own consumption, would be received at the reduced rate of

2½ per cent., and those passing through this Province, or imported for its own consumption from the westward, Deccan, or other markets, exclusive of Bengal, Behar and Orissa, would pay the rates of duties hitherto established. The Zemindaree duties and all other collections on merchandize had been formerly abolished, and a penalty or fine of three times the amount exacted from such persons as would be convicted of levying any exaction whatever on the property of merchants, contrary to the spirit of this order.

The Resident would use his best endeavours in order to obtain a total abolition of the inland duties, to which there was no other objection than the claim which the Raja would make for a deduction from the amount of his rental, equivalent to the immediate loss by such abolition, but whether he had a clear right to such deduction, according to the terms of his settlement, might not perhaps be entirely admitted—and how far the actual state of the resources of his country might require it, might be best ascertained at the end of the current year, before the expiration of which, the Board would have time to consider the matter of Raja's right.

It was added that the mode of ascertaining the value of goods produced or manufactured in the district of Benares for exportation as recommended by Mr. Barlow, would be adopted, and that the Resident would immediately declare the establishment of the Court of Justice for facilitating cognizance of all commercial matters, and carefully attend to the execution of the duties connected with it; its forms and regulations would be transmitted with a copy of the Resident's Proceedings and Statements of the various inland duties, hitherto collected by the custom houses, with their rates and the net amount realized for the year 1194 Fuslee.

On the 26th March 1788, the following Minute and Resolutions recorded by the Governor General in Council, were transmitted for the information and guidance of the Resident at Benares.

Extracts from the Proceedings of the Governor General in Council, Dated 26th March 1788.

The Governor General in Council, taking into consideration the letter received from the Resident at Benares under date the 25th ultimo, together with the several extracts of his proceedings, observes that as the commercial treaty with the Vizier is nearly brought to a conclusion, it appears to his Lordship highly necessary that the consequent arrangements in the Province of Benares, as far as they relate to its intercourse with the Company's Provinces, should be carried into execution without delay, resolved therefore that the Resident at Benares be acquainted that the Governor General in Council approves the general reduction of the duties on the raw silk and silk and cotton piece goods of Bengal and Behar at 2½ per cent. on the Rowannah price, and directs that he fix the duties on the whole of the exports from the Company's Provinces at the same rate

without any distinction of caste or person. That this is resolved upon under a conviction, that the heavy duty of five per cent. on an enhanced valuation of merchandize, is a great incumbrance to the inland trade, and deprives not only the Company, but the Raja of Benares, of the numerous advantages that would result from an extended commerce and an uninterrupted inland navigation. That it is also deemed inconsistent with reason and good policy, that the Raja of Benares should be allowed to convert the advantage he derives from the situation of his country to the purpose of depressing the industry of the subjects of the State on which he is dependent, by levying a duty on their trade of near four times the amount (the difference of duty and valuation included) collected by the Company themselves; at the same time that the exports of Benares are subject to a duty of only  $2\frac{1}{2}$  per cent. when imported into Bengal or Behar.

That the Governor General in Council approves the encouragement given by the Resident to the merchants of Cabul, Punjab, Multan and Lahore, and further recommends to his serious attention the establishment of a communication with Nepaul and the countries beyond the Northern mountains; to the merchants of which they authorize the Resident, to offer the same terms that have been granted to those of Punjab and the countries abovementioned.

That the Governor General in Council acquiesces in the abolition of the farm of the Sona Mehal, the double duty levied at Mirzapoor, the fee on hiring boats, the Rahdary duty collected at Hulliah, and in the measures taken for protecting the property of the merchants from robbers. That his Lordship approves of the duty of  $2\frac{1}{2}$  per cent. on shawl goods being levied on the Beejuk or invoice price, till the conclusion of the commercial treaty with the Vizier, in which it is stipulated that they are to pay duty on the price inserted in his Excellency's Rowannah. That he prohibit the Collector of Customs at Mirzapoor and every other station, from laying any restrictions on the purchases of the Deccan or other merchants, over whom he is to exercise no authority whatever, except the detaining their goods till they have paid the duties authorized by the Government. That the Governor General in Council approves highly of the measures taken by the Resident to induce the Deccan Merchants to conform to the established mode of paying the duties, and of the abolition of the house tax and other extra cesses, and of the total exclusion of the Collector of the Land Revenues from the exercise of any authority in the town of Mirzapoor, with the great importance of which as a centre of commerce his Lordship is fully impressed.

That the Governor General in Council is decidedly of opinion, that the Raja has no claim whatever to a remission on account of the Sabuok Dusstoor or double duty at Mirzapoor, but on the contrary deems the continuance of those exactions for so many years, in express opposition to the repeated orders of Government, deserving of the highest disapprobation. That he acquiesces in the abolition of the Beyah farm and collections, as being an illegal unauthorized

demand, the levying of which must always be attended with much oppression and vexation to the merchants. That it is recommended to the Resident to enforce obedience to the orders already issued for the abolition of Rahdary, Zemindaree and Choorah duties with the greatest punctuality. It being the intention of Government to annihilate all inland duties, and to limit the Raja's collections to the three first divisions of the Benares trade specified in Mr. Barlow's report, namely the goods passing through the District of Benares and its own foreign exports and imports for consumption ; that as the prosperity of the trade not only of Benares but of the Company's and Vizier's dominions depends upon this arrangement, the Raja, it is conceived, ought not to object to them, more especially as this Government and His Excellency the Vizier have voluntarily assented to similar remissions in their respective territories.

That the Governor General in Council with no small concern finds that the Raja solicited a continuance of these duties to the Zemindars of Secunderpoor and Kheree, notwithstanding his acquiescence in the general abolition of them in October, and that from the motives assigned by him for requesting the Resident to write to the Collector of Sircar Sarun to prohibit the Zemindar of Manjee from levying Rahdary duties on boats passing down the Gogra, he is still anxious for the re-establishment of the former system, though so evidently detrimental to the interests of his own subjects and the State with which he is connected.

That with respect to the apprehended deficiency in the rents of Pergunnahs Secunderpoor and Kheree, should it appear expedient at the end of the year to allow the farmer any deduction from his engagements, the Governor General in Council is of opinion that it should be granted upon the grounds of a deficiency in the land revenue, and not as a compensation for the Zemindaree &c. duties, as it would be considered as a deviation from the general principles on which they were abolished, and furnish a pretext to others for preferring similar claims for remissions of rent.

That with respect to the robberies committed at Soongurrah and Huliah, attributed by Kumber Ally to the abolition of duties levied by the people in charge of those passes, the Governor General in Council is of opinion that a steady exertion of the legal authority reposed in the Magistrates of the Criminal Courts, will prove a more effectual security to the merchants and inspire them with a greater confidence in the British Government, than purchasing from the disturbers of the public tranquillity the forbearance from those crimes, which it is the business of the laws to punish and prevent.

That the Governor General in Council authorizes the abolition of the duties on the Bengal pilgrims, deeming it equitable that their own subjects should participate in the privileges granted to foreigners, and as the amount realized from this tax is by no means adequate to the vocation attending its collection.

That his Lordship also acquiesces in the proposal of the Resident for establishing a moderate fee on all Rowannahs taken out at any of the custom houses in the Province of Benares, and approves the abolition of the Rusoom Khuzanah of Rs. 3-2-per cent. on the amount of the collections, it appearing to have been originally established for the exclusive benefit of the Treasurer Kashmeery Mull, though subsequently brought in part to the credit of the Raja.

That with regard to granting any deductions to the Raja for the deficiencies that may arise from the abolition of the abovementioned duties and exactions, the Governor General in Council is at present of opinion that the Raja has received a full indemnification for them in the arrangements made at Benares upon the appointment of the present Resident, and that he will benefit more largely in future from the general commercial system now in contemplation. That this consideration, admitting a temporary loss from the present arrangements, ought to weigh with him against any claims for remissions, for since it is reasonable to expect that his future permanent advantages will be more than adequate to such intermediate deficiency. On one point only the Governor General in Council waives for the present a positive decision, the duties collected at the Custom houses in the inland transportation of grain, amounting to Rupees 12,707-0-0 per annum, for the abolition of which the Board will consider whether the Raja shall receive any allowance, when the subject of the remissions in general is before them.

That at all events the Governor General in Council deems it incumbent on him to extend the protection of Government to every part of the Company's dominions, and to remedy abuses wherever they may be found to exist, and upon this principle His Lordship directs the Resident to explain further to the Raja, the necessity of carrying the above arrangements into immediate execution, and to point out to him that they have been adopted with a view to increase the wealth and population of the District of Benares, of which he alone is to reap the benefit, and that should he so far disregard the interests of the people, as to persist in his attachment to the former oppressive system of levying the duties, the Governor General in Council will consider it as a deviation from the positive assurances made by him to his Lordship at Benares, and proceed to take such measures as he may deem most conducive to the general welfare of the state.

That upon the conclusion of the treaty with the Vizier, of which the Governor General in Council is in daily expectation, the necessary orders will be transmitted to the Resident, respecting the commercial intercourse to be established between the Province of Benares and the dominions of the Vizier and the countries of the Deccan, together with further instructions regarding the general system.

In pursuance of the orders of Government dated 26th December

From Resident to Governor General in Council, dated 29th March 1788.

1787, the draft of regulations which were to take effect in all parts of the country from the 1st of April were submitted to Government, as intimated in Resident's address of the 18th instant, relative to the future collection of the Customs and the abolition of Rahdary, Zemindaree and all other interior duties.

In the sequel would be found the Regulations proposed for the Commercial Court of Justice, which would have its commencement as a formal separate establishment from the 1st of April, though in fact most part of its functions had been exercised by the Resident ever since his arrival, as would sufficiently appear from his Proceedings at large and from his address of the 25th ultimo. That the Regulations both for the Customs and the new Court would operate from the 1st of April, and should any part of them be amended by Government, the corrections could easily be made by a further order. It was intimated that, as regarded the Customs, the Resident had, in the Regulations for that Department adhered as nearly as possible to the letter and spirit of those for the Provinces of Bengal and Behar as communicated by Mr. Barlow. That in one part however of the remarks with which that gentleman transmitted the substance of the Hon'ble Custom House Regulations, it appeared that he considered the Board's orders to the Resident of December last, to direct, 1st that the duties on all the Imports for exportation, and 2ndly on all the Imports for consumption of this Zemindaree, should pay duty either upon the value inserted in the merchant's Invoice or upon the Rowannah from the foreign country whence the goods were imported; but upon full consideration of the Government Resolutions and comparing them with Mr. Barlow's Report, it seemed to be clearly the intention of Government not to make any present alteration in the duty, by changing the present mode of valuation of the goods imported from the Vizier's dominions, either for the consumption of Bengal and Behar, or of this country, till the negotiations depending on that subject were terminated, and the Resident had therefore cautiously avoided making any alteration therein, being convinced that, if he was mistaken, the evil thereby occasioned could be but temporary and of small moment, whereas there was no saying, how far giving the encouragement proposed to the export trade of the Nawab's dominions, might operate on the negotiations noticed in the Resolutions. With regard to the other exception to Goods imported from the Deccan or the Nawab's or other foreign countries for the consumption of Benares, although it was at first thought, on the receipt of Government orders of December and recommended accordingly, that the duty thereon was to be reduced to  $2\frac{1}{2}$  per cent., yet the Resident was now on a further attention to these orders as compared with

Mr. Barlow's report, of a different opinion, 1st because the reduction of the duty on that part of those goods imported from the Nawab's dominions, might similarly affect the pending negotiations, and secondly, because the words and context, as well as the general spirit of the Resolutions of December, appeared to relate only to such part of the said goods for the consumption of Benares, as would be imported under the Company's Rowannahs from the Provinces of Bengal, Behar and Orissa, the more especially as, although it were true that the negotiations now depending at Lucknow, should not probably be affected by reducing the duty on such part of the said goods for consumption in this Zemindaree, as were imported from the Deccan and other countries not under the Nawab Vizier's dominion, yet it was thought that if Government had not meant to limit the said reduction of duty on goods consumed in Benares to the imports from the British Provinces, and had on the contrary meant to extend it to those from the Deccan &c., it would have shown the same favor to similar Deccan and other imports for the consumption of Bengal, Behar and Orissa, which had evidently not yet been done. If the Resident had been mistaken in the construction of Government orders in the above respects, he would immediately correct himself on being favored with their true meaning, and that if he had in the meanwhile erred, it was on the safe side, for by avoiding any innovations in the points alluded to, he would, he thought, be doing what the Board would wish in this and all other cases.

It was observed that in his address of the 25th ultimo, the Resident expressed a hope that he would be able to procure the particulars of the accounts of the custom house and Chowrah or Rahdary and Gunge collections that were to be abolished. He had at length been able to collect them in as complete a state, it was believed, as the nature of the case would admit, in four separate statements, exhibiting the interior collections of each of the four principal custom houses of Ghazeepore, Jounpore, Mirzapore and Benares, with the denomination of the different goods collected upon and the rates respectively levied thereon at each Chowkey, together with the gross and separate receipt of every one of those subordinate stations for the last Fuslee year 1194, the charges of their several establishments and the net income thence arising to the Raja, and for the better understanding of these accounts the following observations were subjoined :—

The inland duties in the Sircar of Ghazeepoor were collected at the Ghauts and Gunges or landing places and ferries on the Ganges, from the place where the Goomtee flows into that River on the north-west to its junction on the east with the Gograh, and thence northerly as far as to



the confines on that side or eastern frontier of the dominions of the Nawab Vizier. These collection Ghauts were numerous and extended in some places to both sides of the river, particularly towards the mouth of the River Carumnassa where collections were made at Bara, a place of considerable export and import as well as internal trade in the district of Zemaneah, on the east or southern side of the Ganges. But the far greater part of the collecting custom house stations on the Ganges within the District of Ghazeepoor, lay of course on the northerly side of the river, and most of them were established for collecting the old custom duty on the internal trade, though in some the Permit or new custom house duty was also exacted on certain articles of importation and exportation from and to the Company's Provinces. The internal duties at these Ghauts did not appear to have been fixed by any other rule than what habit had introduced at each, and to have been neither quite uniform in their rates, nor in respect to the articles on which the taxes or tolls were levied, though in general there was of course a considerable analogy between the latter and former, or rates were the same at the different Chowkies in such subdivision. In general, the articles collected extended to all kinds of grain, to the various articles prepared from sugar cane, as also to tobacco, oil and ghee and to country salt, and, at some of them, to firewood and fish, and to cotton and thread and cotton cloths manufactured in the country, together, with a tax upon new boats. From the Goomtee to the town of Ghazeepore, a distance of only about 12 coss, there were no less than 8 of these Ghaut Stations, that is, one about the distance of every three miles, none of which collected anything but the old duties. One species of which, called the Beytukee or examining fee, was repeated or became in fact a double, treble, or quadruple duty on every article, having been exacted (distinct and separate from what was considered as duty) at every collecting station by which the merchants passed to the place of sale, where he was for the most part subject to a still further duty on the sale of the same goods at the Gunge or Bazar where they were disposed of. The collection Ghauts from Ghazeepore to the eastward, as far as the Gograh, were equally numerous, and the articles they collected on still more so, including some rated according to the Permit Regulations, such as cloth and sugar exported towards Bengal, and salt imported from that country into this; besides which there was a pretty considerable importation of iron and cotton from, and exportation of bucklers to, the Behar Province. These last mentioned articles were, in regard to the Customs collected on them, rated according to the former or Sabuck duties and the said articles of cotton and iron, as well as of beetle leaf from Gya, and some others thus imported across the Ganges from the countries of Behar not having any Rowannah from the Company's Custom House.

This sort of small commerce between the two countries might be considered as a kind of illicit Traffic, which would however now be restrained on this side by becoming (should it be continued) subject to the Permit duties. The exports thus made from this country across the Ganges into the Province of Behar never appeared to have been of much consequence, consisting principally of shields made at a great manufactory of them at Beloor, a village in the Pergunnah of Buleeah within this Zemindaree, and in some jaggree. The Imports in this Channel from Behar were relatively of more consequence to this country, as consisting of iron, and of cotton, a principal material of manufacture, and of Kundry a vegetable yielding a juice made use of in such manufacture. However it was learnt, that by far the greatest part of the Rooee or Cotton wanted for the manufacture of this country either grew within the limits of the Zemindaree or came from the country properly called the Duckheen or Deccan, and that the Kuppauss or uncleaned cotton procured as above pointed out from Behar, bore but a small relative proportion to the two other sources of supply, not exceeding it was said from two to three thousand maunds in a year. It was therefore apprehended that, at present, no sensible inconvenience would arise from subjecting this hitherto unregulated and in some sort illicit trade between the two countries to the general Regulations of the custom house duties. It had been therefore ordered, that the duty on such part of the said goods, as should arrive without a Company's Rowannah should be exacted on the price or value of the merchant's Invoice, at the rate of five per cent; and when imported with a Company's Rowannah at that only of 2½, on the price inserted in the Rowannah. This Regulation would tend to discourage the smuggling trade from the Company's Province of Behar, but if the Board from any reason were to disapprove of this Regulation, which extended to all importations without Rowannah from every part of the Province of Behar, such other rules could easily be substituted as the Governor General in Council might prefer.

The collecting ghauts on the Dema or Gogra were equally numerous in proportion to the extent of country. The articles there collected on were principally rice, turmerick, giuger, black pepper, beans, spices and Bengal salt, which were imported from Goruckpore, and partly from Sircar Sarun, without the Company's Rowannah, and different kinds of grain, jaggree, cloths and tobacco were in return exported across the Gogra into those countries. At one of these Chowkies on the Gogra a Beytukee fee was also collected on goods passing the Gogra, although such goods had been previously charged with the custom house duties and furnished with the regular Rowannah of the country. This line was also the channel for conveying some Bengal salt into the Nawab's territories of Azim-

ghur. Mr. Barlow had already suggested to the Board the means that might be tried to extend the sale of this commodity in the countries of Benares and Oude, and the Resident would have occasion to renew the mention of it in another part of this letter, only here remarking that the price of Pungah or Bengal salt in the District of Ghazeepoor was now at above five Rupees per maund, and was in common years sold for about four Rs; whereas the Stumber Salt sold there generally from six Rs. to Rs. Six and Eight Annas per maund, notwithstanding which, the prejudice of the natives in all parts of the Province of Benares, excepting only the Sircar of Ghazeepoor, was such that it was much preferred to the Pungah, or that of the Company's Bengal dominions.

Besides the above described collections at the several Ghauts (exceeding under the single custom house of Ghazeepore the number of 40) there were, as the account would show, dependant on the same department, sundry inland stations, some of which were established for the receipt of Custom on the goods of the chief or head towns of Pergunnahs, others for those of Gunges and those that were sold on market days, and others again originally established for mere inspection and not for collection, which was however too tempting an object to the persons thus employed, for them to be able to refrain from it, and accordingly there was no custom house station were it ever so inconsiderable, where at least the Beytukee fee was not taken on all goods passing it. It was indeed scarcely credible to what a height of licenciousness those officers, who swarmed like locusts in all parts of the country, carried their proceedings; and as, to this creditable body of men, the Rajas of this country had always, or at least for many years past, entrusted the Kutwally, or Magisterial authority for the Police, at the seats of their collection, they had of course no difficulty in extending, varying and increasing their exactions ad libitum. The first inland station, exhibited in the account, was that of Mohammedabad, and showed that the head Collector of the Customs at that place, who was also the Kutwal, collected 5 pice per Bullock Load on grain sold in the town, 6 on that sent to the neighbouring villages, and 8 on that to other Pergunnahs. This general policy of favoring the immediate shop and the merchants settled there and enhancing the duty on all travelling merchants, making it higher the further off the article was to be exported, seemed generally to pervade all these Radhary duties, which were however only one department of the custom master's collections, as those also included a greater or less number of the Kutwally fees such as had already met the Board's disapprobation in regard to the 2 Towns of Ghazeepoor and Jounpoor, and the continuation of which could not therefore be approved of in the villages. Those of this kind at Mahomedabad appeared to be much of the same nature, as the Resident had already

had occasion to mention, as having existed in the two towns abovementioned, with the further very impolitic article of a tax of 5 annas on the marriage of a son and 4 annas on that of a daughter. These Kutwally duties were however principally confined to the capitals of Pergunnahs, and did not appear or rather perhaps were not acknowledged to have extended to the smaller marts and hamlets. One constant article among these Kutwally duties, was the collection made on the distilleries and sales of spirituous liquors, the subject of which the Resident would have occasion to resume in a subsequent part of this address.

The duty once paid at the Ghaut Stations did not suffice to secure the importers free transportation into the markets in the interior parts of the country, nor was the already mentioned Beytukee at every collecting station, the only repetition of duties they were thus subject to, as might be observed by the particulars in the account under the head of Chelan, one of the Ghazeepoor inland stations, where a new duty was collected on the same spices which had already paid them on their importation across the Gogra. Nor was this a singular instance, the accounts exhibiting several others of the same kind. This avidity and ingenuity in devising new tolls and repeating as often as possible the same ones, might perhaps be accounted for, from the circumstances of the duties in question having always been farmed till the period of Cheyt Sing's expulsion, whence the invention of the renters was always on the stretch to discover new sources of taxation, and to devise new means of gain, in which Government no doubt supported them, from a mistaken view of its own interest; and it might certainly appear surprizing that during such a course of years as this system appeared to have continued, it had not operated more to the prejudice, not only of the trade, but of the general industry and the produce of the land and labor of the country, than it yet appeared to have done, and that, in spite of the full operation of such discouragements during the so much praised administration of the late Bulwunt Sing, he should have left this country in such a favourable state as to its cultivation and produce. His doing so must needs imply that his management of the other branches of administration were excellent, since that could countervail so much abuse and restraint in the single but important one of the commerce of the country.

But to return from this digression there was only to be added on the subject of these duties in the Sircar of Ghazeepore; that all those at the Inland stations bore a general analogy in respect to the articles, on which collections were made, having been for the most part such as had been already specified:—grains in particular of all kinds, tobacco and the produce of the sugar-cane never escaping anywhere. The Customs levied

on all these articles were, excepting as far as regarded the Permit or regular custom house articles, which consisted of Sugar and Cloth and Sujee earth for exportation to Bengal, and of Tin, Copper, Lead, Salt and others imported from it, rated according to former usage. Deleel Sing, who had been 25 years in this Department, declared he knew no other rule than such usage for regulating them, and that the rates hitherto observed had never in his time much varied, and that when they did, it was only occasionally, as favor or views of interest gave rise to for a time. These rates varied however in each Pergunnah or sub-division, and were supposed to remain uniform within the limits of each. In general the rates on grain would be found to run from 4 to 8 and 10 Cutcha Pysa, or from the fifteenth to the sixth part of a Rupee per Bullock load, which was generally of 4 Maunds or 2 Rs. worth. In some places, as in Sydabad for instance, a country or Sabuck duty was collected per head on Bullocks transporting goods that had paid the regular custom house duties, but this absurd and most oppressive exaction ceased it seemed some months ago, in consequence of the construction put by the custom house officers on an order the Resident had occasion to issue, prohibiting them from collecting Rusooms or dues for themselves, to which they gave a more general interpretation than was intended, but as this had, in more than one instance, a salutary effect, their sense of it was allowed to have the fullest operation. At the Gunge of Jellalabad in the Pergunnah of Shadyabad, the custom house officers carried their exactions to such a height, that they levied a duty even upon the Permit Goods sold there, such as had before paid the regular duties and obtained a Rowannah.

The inland or Sabuck duties collected under the department of the custom house at Jounpoor, were of much the same nature as those above described in regard to the districts of the Sircar of Ghazeepoor, though less numerous and extensive. The Board would otherwise only observe this variation in those of Jounpoor that the articles, whereon the collections were made, were somewhat different, including among other things, a duty on the old bricks, beams and other worn out materials of the crumbling town of Jounpoor, and both a Permit and Sabuck duty on paper (of which there was still a very considerable manufacture at that ancient but very decayed Capital), and on a country salt made in its vicinity, this last article was however consumed only by the lower classes of the people, those who could afford it using Sambre Salt imported from the district of Jynagur and avowing a degree of prepossession against the Pungah or Bengal Salt, from fire being used in its preparation; besides which some of them thought the use of it occasioned cutaneous diseases. The account showed also that there had been a collecting station within the Nawab Vizier's limits on the

side of Azim Ghur, a circumstance that the Resident only here brought forward as one instance of irregularity, occasioned by the very imperfect demarkation of the limits of the two countries on that and several other parts of the frontiers of the two countries, which was in fact only rendered in a great degree harmless by the strict amity between the two Governments, or otherwise were it not for mutual forbearance, daily disputes and quarrels would ensue. It might here be added that the line of the frontier, on that side more especially, as laid down in the Map of Major Rennel, was totally erroneous, and would require a new and particular survey to convey any idea of its true local position, which, it was hoped, might, including the general correction of the Benaras Map, be at some convenient opportunity thought worthy the attention of Government.

The inland duties dependent on the custom house at Mirzapore were of much the same nature and description as those above mentioned, with this difference, that a considerable part thereof was levied on pilgrims and on goods collected at fairs held at stated periods by the assemblage of votaries to the Temple of Bindbashnee, which is situated in the neighbourhood. A part too of the Sabuck or interior duties thus collected, appeared to have been divided between the Raja and Zemindars of the tract of mountainous and wild country lying between the Ganges and the western and southern frontiers of Benares, for the protection they afforded to the merchants and their goods against the depredations of robbers and thieves, who were indeed throughout all this part of India a very general nuisance, having even grown up to a kind of trade and profession, a circumstance not to be wondered at when it is considered that there was, and indeed still continued to be, hardly the semblance of any regal administration of Criminal Justice in the Mofussil, or throughout the interior parts of the country; to correct which defect a beginning had however been made, which might, it was hoped, soon be rendered more perfect by a proper judicial establishment, after the Resident's return to that city. In fact the thieves were, it was believed, protected in some degree, in more than one district, by the Revenue Officers or men in power, who either directly or indirectly shared with them in the spoils, and that this was not a late custom, but connected in some degree with the policy of Indian Governments might be inferred not only from the fundamental laws of the Hindoos, but from what was generally asserted and believed here, that Raja Bulwunt Sing himself kept a body of such freebooters in his protection and employ.

The Stations and collections in the division and under the Custom House of Benares proper were exceedingly numerous and various. In these there was nothing very particular (unless it were a repetition of

sundry of the irregularities already pointed out, such as double and even in some places a threefold duty (without including the Beytukee) on certain articles among which that of grain, the most important of all in regard to interior commerce, appeared in some places, as for instance at the Chowkey of Kujinary Khas, to be more than commonly burthened. In several places, the having paid the Permit or regular Custom House Duties on certain Articles was no protection against the Choorah collections, and to add, if possible, to the perplexity and hardship of such a system, the Raja had last year farmed out the Choorah, or rather all the interior duties of several large tracts of his country, such as Bijyghur and Ghurwara &c., to the farmers of the land revenue. In one place, viz., at the Station of Kerakut Khas, it was found that the mode proposed by Mr. Barlow of valuing the goods according to the Bejuck or invoice, was observed, with however this material difference against the merchants that a surplus of one-eighth was charged on the amount of the invoice, on the aggregate of all which it was that the Permit duties were at that particular station collected.

The duties in the town of Benares would be found to be very numerous and to affect all the industrious classes of the inhabitants, besides extending to pilgrims, religious observances, and including also a tax on new or repaired doors and windows, and even on the marriage of widows, the policy of either of which two last articles, more especially in regard to the former, it seemed peculiarly difficult to understand, if there was indeed any other meaning than merely to make the most extensive exactions possible on the public.

Having thus at length procured, as above described, all the particulars of the taxes, which, as it appeared, were according to the sense of the Board's orders to be generally abolished, before proceeding to issue the orders for that purpose, it was considered whether any and how many of the various articles composing them might be preserved, consistent with the intention and the known grounds on which the Board's orders were founded, and after due deliberation on the subject, it appeared that unless it were the article of monthly and annual fines or considerations paid by the different traders or corporations in the town of Benares, and the further article of Abkaree or revenue paid by the distillers of spirituous liquors throughout the country, there were no other articles that did not expressly fall under the description of those inland duties referred to and explained in Mr. Barlow's report of Rahdary, Gunge, and Nikhaus and other inland duties and collections, which the Resident was directed to use his best endeavours to obtain a total abolition of.

In regard to the first of those excepted articles, a statement of its annual produce had been prepared, and although from the nature of the heads of collection composing it, it seemed evident that, by the very nature of them, they must be productive of nearly the same bad effects as the Rahdary and Gunge duties, by enhancing the price of the produce of those trades to the consumers and thereby probably diminishing its quantity, (as well as in like proportion, the general industry of the country, as far as that could be affected by the materials used in those trades,) yet considering the large amount in which the present funds of the country must at all events be decreased by the abolition of all duties on the interior commerce, the Resident was at first inclined to have preserved those taxes of the trades till the receipt of the Board's further orders; but when it was found that, if retained, their amount would not, at most, exceed thirteen hundred Rupees annually, a sum which in a measure of such consequence and extensive operation as the present, could not be allowed to stand in competition with the general liberation of the interior trade and the freedom and encouragement of industry throughout the Zemindaree, which were the objects of the Board's orders, those petty though numerous taxes had therefore been included in the common abolition.

With regard to the article of Abkary or distilleries of spirituous liquors, which abounded all over the country, the Resident had already submitted to Government that, with a view to the public quiet and for the more perfect preservation of the Police in the two towns of Ghazeepoor, and Jounpore he had prohibited the use of Stills, or the keeping of liquor shops at those places, and had of course given up the inconsiderable revenue thence derived in the two towns in question. In respect to the first of these places the Resident's conduct in this respect had been already approved. It was to be confessed however that when the Resident ordered that abolition, he was not so well acquainted with the merits of all the circumstances relating to it as he had since become, or otherwise he should at least have hesitated, if not perhaps altogether avoided, the issuing of such an order; for although the use of strong liquors were quite inconsistent with the Mahomedan religious Code, it was found by no means so with that of the Hindoos, being even (as the Resident was well assured) spoken of, and the use of it in certain cases admitted in the Bedes, their most ancient Scriptures, and being besides expressly allowed to certain castes and on particular occasions to others, and even employed by them in their temples in acts of devotion. It was therefore soon found that it would be both impracticable and even unjust, to attempt generally to prohibit the use of the country spirituous liquors, and that the bare attempt to extend the prohibition into the Mofussil would occasion a heavy loss to Government, as besides those



places where a tax was levied on this article by the Custom House Officers, there was not an Amil, and, it might be added, scarcely a village throughout the country, where the collector and inhabitants were not interested in the continuance of the distillery, by the revenue and profits the farmer thence derived, as well as from the very general use which the inhabitants made of the liquors in question. Seeing therefore the impropriety attending any extension of this prohibition, the Resident thought it would be at least equally improper and unjust, both to the natives and Government, to give up the tax levied on it, as such a remission would appear like a sanction from Government to the unlimited use of what even sober Hindoos thought had in most cases better be abstained from, and the too free indulgence in which must certainly at all times affect both the morals and bodily health of the people at large. It was therefore ordered that the same duties would be levied by the custom houses on the distilleries of this Article throughout the Mofussil as heretofore, and accounted for as usual to the respective head stations of Benares &c., which would occasion a saving to the public rental of between 2 and 3000 Rs. annually, without being felt as a burthen by any one, or occasioning any expense in the collection. With regard to the prohibition of the use of spirituous liquors in Jounpore and Ghazeepoor, the Resident had not yet repealed them; 1st, because such repeal seemed hardly advisable so speedily after the prohibition; and 2ndly, because, more especially in regard to Jounpore, which was almost entirely inhabited by Mahommedans, there seemed to be a degree of local propriety in restraining or altogether preventing the use of liquors there, which did not apply with equal force in regard to the Mofussil, the inhabitants of which were mostly Hindoos. But for his ultimate guidance in these respects the Resident would wait for further orders.

The account\* showed the whole amount of the articles abolished in consequence of and since Government orders of the 26th December under the following heads.

Rahdary or Road Tolls &c.,	...	...	...	36,166	5	0
Gunge Duties or those collected on the sale of grain and other goods in the Markets,	...	...	...	56,400	7	3
Sundries, including Kutwally fees and duties on the distilleries in the towns of Jounpore and Ghazeepoor, and on the trades or corporation in Benares and the Nikhas Mehal of that City and of Ghazeepoor,	...			11,991	9	0
Total,				1,04,558	5	3

\* It has not been thought necessary to print the detailed accounts referred to in this address.

*Brought forward,* ... 1,04,558 5 3

Add duties collected at some few of the interior  
Chowkies partly on goods consumed in the country and  
partly on exports, ... 56,965 0 9

Total, ... 1,61,523 6 0

Deduct such part of the last mentioned Per-  
mit duties as ought still to be collected, according to  
the exactest estimate possible to be made from the  
existing accounts of the Exports and Imports exclusive  
of the interior commerce of the country. 40,949 14 3

Deduct further the amount of  
Abkary saved out of articles of sewage  
or sundries, ... 2,705 7 3 43,655 5 6

Balance Rupees, ... 1,17,868 0 6

being the result and ultimate amount supposed to be  
given up or lost to this branch of the revenue resources  
of the country, viz: duties levied on the interior com-  
merce.

Deduct further the saving between the amount  
of the former and the present reduced establishment  
for the collections of Customs viz., former establish-  
ment up to 31st of March 1788. Rs. 57,220 11 9

Present Establishment from  
the 1st of April 1788, ... 32,256 0 0

Balance Rs., ... 24,964 11 9

Nett estimated diminution of Jumma per annum  
by the abolition of the interior duties of the Custom  
House in Benares, ... 92,903 4 9

Besides the above abolished interior duties, the Raja made by his  
own Officers, distinctly and separately from those of the Custom House, a  
Rahdary and Gunge collection at Ramnugur opposite the City of Benares.  
These would no doubt now cease in virtue of the general prohibition. The  
Resident had not called on the Raja for any statement of the aggregate of  
his receipts from this Mehal, as doing so would have inspired him with the  
idea of attempting to found thereon some claim of deduction on that

account from Government, but it was found from the papers of Omrow Sing that they might be estimated at between 4 and 5000 Rs. Whether the Raja was or was not entitled to any deduction on this account, or on that of the general abolition of the interior duties, was a matter on which Government alone could determine. The Raja was, or affected to be, confident that he was fully entitled, and often repeated that he trusted to the Resident's justice to procure for him what he considered a reasonable allowance. There were several grounds on which his title might be disputed, as far as at least as regarded the Rahdary part of the duties, one of which was the contents of the first article of Mr. Hasting's renewed Custom House Regulations for Benares of the 21st of October 1784, wherein it was stated that "in the orders which were issued to Raja Mehipnarain under date the 22nd November 1781, when the settlement was originally concluded with him, it was enjoined that there should be Chowkies for the collection of the Customs at only 3 places, namely Ghazeepoor, Benares and Mirzapoor, and whereas it appears that notwithstanding this injunction, a number of petty Chowkies have been established for the collection of the Customs in different parts of the country, it is hereby positively ordered that no Customs, duties or exactions of any kind, shall be collected on goods passing at any place except the 3 Chowkies abovementioned of Ghazeepoor, Benares and Mirzapoor."

In Mr. Hasting's letter to the Board accompanying those new custom house Regulations, he noticed that "the merchants, of Benares had since 1773 been exposed to insufferable exactions from the multiplication of Chowkees or Custom Houses, separately collecting duties in every part of the Province, and that to remedy these defects he framed some Regulations in 1781, and that if they had been strictly enforced, he should scarcely have had occasion to resume the subject now, but that in fact they had become obsolete wherefore he had compiled them together and issued them anew &c."

From these Extracts it seemed evident, that Mr. Hasting thought there existed, after his Regulations of 1784, no duties on goods except the 5 per cent. established by these Regulations and collected at those places, but that all this was so understood by the Raja, the Resident thought might be liable to doubt, as well as that he conceived, or at least clearly understood the authority of the new custom rules to extend to more of the duties on goods, than that part thereof which was transported by the rivers. At any rate the institution of the Permit rates did not necessarily imply, that they were to be collected only on the foreign imports and exports and not to extend to the inland trade, as it would no doubt have been very difficult on a variety of accounts to extend this Permit system to most of the bran-

ches of the interior trade, the keeping up the Sabuck or old Duties thereon might perhaps admit of being viewed more as a measure of necessity, or the adoption of what was practicable, than of choice in the native Government. Indeed the Resident really himself believed this to have been in a great degree the case, and on that supposition the merits of the question, as to the Raja's right to any remission from Government in consideration of the abolition of the Inland duties, seemed reduced to a clear and limited compass, which he had more than once told the Raja, that it did not rest with him but with the Board to decide as might be thought consistent with equity and justice, as well as in regard to what he affected to dread concerning the diminution in the receipts from the foreign trade by the reduction of the rates or part of the duties levied on it. He had got little faith in the speculation, however plausible, and although the Resident had often urged it to him in argument, that the trade would probably increase from the reduction of the rate of the Custom, so as to render the total of the receipts of duties equal or superior to what they had yet been, inasmuch that the Resident believed the Raja would very willingly (as he had indeed declared in conversation) surrender to Government all claim to any possible future increase of profit in this branch of his revenues, to be secured from the apprehension of sustaining any immediate loss by the present arrangements.

With a view of rendering that loss, whether to him or to Government, as little as possible, and as it was indeed connected with the other part of the arrangements introductory to the new system, the Resident thought it incumbent on him to take on himself the reduction of the heavy establishment of Officers hitherto kept up for the Customs, amounting for the last Fuslee year to no less than 1212 persons, besides occasional additions, stationed at 397 places at the annual charge to the Raja of Rupees 57,220-11-9, and no doubt at a much heavier one to the country. These were to be from the 1st of April reduced to 395 persons of all descriptions, and to 49 Stations, including the 4 head or principal Custom Houses, at an annual expense of Rs. 31,486-0-0, so that although the Officers on the establishment to be hereafter kept up were evidently better paid (as far at least as regarded the avowed emoluments of those on the old establishment) than the multitude now maintained in this Department, yet the charge on the whole was much reduced and the business would, there was no doubt, be beyond comparison better performed. As upon the footing of the new Regulations there would after the 1st of April remain no plea for the Sennassees, Irakees and Punjabees and others having a separate custom house at Benares, the Resident had in forming the new establishment provided for the abolition of this subsidiary Custom house from the 1st of April, and as Mootyram, the Darogah or collector of

it, had behaved himself with great diligence and propriety in the discharge of his duty, the Raja had been desired to transfer him to Jounpoor, the Darogah of which station would, owing to incapacity, be removed from the 1st of April.

This degree of interference on the Resident's part in the formation of the new establishment and the provision for Mootyram not being quite consistent with the line of separation, which Mr. Barlow proposed to be drawn and maintained between the department of the custom houses and the Judge of the Commercial Court, it could only be said, that the Resident thought the circumstances of his situation required of him so far to deviate in the instances in question from what would under other circumstances be admitted as the preferable and more regular mode. However the Raja had been assured that the foundation was laid, and he would in future have the sole and entire choice of the custom house officers on any vacancy happening, in like manner as he had always had, since the Resident's arrival, the entire and uninfluenced nomination of all the collectors and officers of the land revenue throughout the Province. In short the less the Resident interfered with the Raja and entered into the details of his administration, the more he consulted his own ease and the more he stood free from active responsibility, but he would be unworthy of the liberal confidence reposed on him by Government, were he whilst the present discretion remained with him, to suffer either of those considerations to operate on his public conduct any further than he might deem consistent with the best means of securing the public good, to procure which in the greatest degree possible he knew and felt to be the object and end of his mission in this country.

It was intimated that perhaps some further reductions might soon be practicable in the establishment of the Customs, particularly at Ghazepore, but it was needless at the time to enter into further particulars on that head.

The Regulations for the Commercial Court of Justice would, it was hoped, meet with the approbation of the Governor General in Council, particularly the degree of authority assigned to the Judges of the four Courts including Benares, to take cognizance in certain cases of breaches of the Regulation against the collection of interior duties. These exactions were often, when separately taken, not of sufficient consequence to induce a merchant to repair to Benares from Jounpoor, Mirzapoor, or Ghazepoor to lodge his complaint, which he might nevertheless be very willing to prefer, if he could have access to any Court more in his neighbourhood. In this conviction some deviation had been made from the tenor of the Board's in

structions of the 26th December, but as it had been left optional to all parties to complain to the Resident in the first instance if they chose, and appeals had been allowed to the Resident from the decisions of the four Courts, it was trusted that the spirit and meaning of the Board's instructions had been sufficiently preserved, and at the same time by this regulated and almost undiscretionary delegation of authority to the country Courts, a greater scope and effect had been given them than they could otherwise have been susceptible of, had the sole and exclusive jurisdiction in regard to such complaints rested only in the Commercial Court at Benares.

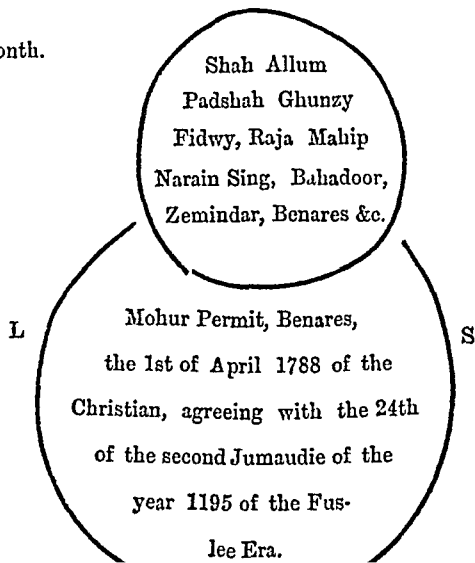
*Regulations for the Customs and Commercial Adawlut, dated 29th of March 1788.*

The Resident taking into consideration the orders of the Governor General in Council of the 26th December last for the regulations of the Customs in the Province of Benares, and having on the 12th ultimo received from the collector of Government Customs at Calcutta the forms therein referred to and having been since employed, in collecting the information necessary to carry the Regulations prescribed into execution, now proceeded to issue them in the following manner:—

1st. That in order to afford a greater security to the body of merchants trading between Benares and the Company's other dominions of Bengal, Behar and Orissa, Rowannahs be granted in the same form and subject to the same regulations for the custom houses as those observed by the collectors of Government Customs in the Provinces aforesaid, which form of Rowannah and regulations to be introduced and observed from the 1st April are as follows:—

Form of Rowannah for the Benares Customs with inscription of the new Seal to be impressed on them.

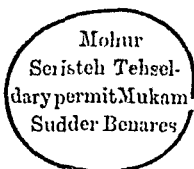
No. of each month.



Certificate of the duties collected at the Permit, or receipt of Customs at the Capital of Benares in the Zemindaree of Mahip Narain Bahadur being part of the Domains of the Hon'ble East India Company upon —Boats laden with —proceeding from —to— or wheresoever else the transporter pleases, let him carry it—the Duty at the rate  $2\frac{1}{2}$  or 5 per cent. (according to the nature of Goods as hereafter specified), having been received on the ————— into the Treasury of the Sudder Treasurer, it is necessary that no person do obstruct the free passage thereof in the roads, or ghauts, and ferries.



Received into the  
Revenue at the  
Sudder Mukam  
of Benares—Rs.



If the Goods turn out differently, let officers at the place of sale resume the duties on the same.

Mokinnay or appraisement at the Sudder Mukam or place of Benares, price or valuation

Rs.

————Boats with ————— goods  
value ————— on which  
collected  $2\frac{1}{2}$  or 5 Per Cent. Duty  
turns out so much : —

“The above form to be in the Persian language, and a translation thereof to be inserted in the Nagry character in the Dialect of Hindoostan.

Nakul Shood, or copied.

	Endorsement.	Copy taken
Registered in	Copy taken	29th January
the Treasurer's	29th of January 1788.	1788.
Office.	M.	D.
	(For Mushrif's)	(For Darogah's)
	Office.	Office.

2nd. That the custom house be opened every day for the transaction of business and that every Rowannah applied for in the course of each day shall be issued in the course of the following day, but no Rowannah shall be issued except upon a written application signed by the transporters or their authorized agents, and specifying the price, quantity, and quality of the goods, after which the duty is to be levied in the manner hereafter particularized in the 14th Article of these Regulations.

3rd. Each Rowannah is to have impressed on it the seal of the Raja and that of the Collector or Darogah ; that of the Mushriff or Accountant and that of Tevildar or Cash-keeper, and on no account to be delivered up by the last mentioned officer till the duty be paid, that no balance may remain at the end of the year. Each of the said officers are respectively to have the custody of the public seals now cut for the use of the customs from the 1st instant, besides which the Darogah is to have the custody of the Raja's Permit Seals, and they are severally to affix on each Rowannah the impressions of the seals thus respec-

tively entrusted to them. They are also each of them to affix their respective signatures under their seals in the form above prescribed, and the Darogah is to write the words Mutlah shood under the Raja's seal, which mode is also carefully to be observed in respect to the endorsements, and every Rowannah is to be drawn out in the same precise form, and for any neglect in all or any of these respects, the party offending will be punished in the Commercial Court, as hereunder established, by a fine not exceeding 20 Rs. for each offence, or finally by dismissal from office in case of perseverance therein.

4th. A Rowannah granted at any one custom house, shall pass throughout the Province for the space of one year for the same goods without molestation, or further delay than may be requisite to enable the officer of any other custom office to ascertain whether the goods and Rowannah correspond, nor shall the deduction for this purpose ever exceed the space of one day, on pain of the Darogah or defaulting officer's being punished in the Commercial Adawlut by a fine equivalent to the loss of the time thus occasioned in the voyage of the goods, should the party thus longer detained prefer his complaint. The Darogah is to certify on the back of the Rowannah if he finds that they agree, and should he find that the merchants have taken up more goods after obtaining the Rowannah with a view of evading the duties on surplus, he is invariably to stop the whole, and to give notice to the Resident in his capacity of Judge of the Commercial Adawlut, who, if the fact be proved to his satisfaction in the Commercial Adawlut, is invariably to confiscate the whole.

5th. In explanation of that part of the preceding or 4th Article, which directs that a Rowannah shall be good for one year, it is hereby provided that should a merchant be desirous of keeping his goods for a better market longer than the year for which the Rowannah is current, he shall be entitled to an exchanged Rowannah for another year on the terms specified in the 9th Article of the custom house regulations of the 21st of October 1784, that is, on oath being made by the owner, or satisfactory proof obtained of the identity of the goods, and surrendering the old Rowannah. Or should a merchant be desirous of dividing a despatch into smaller parts after having taken up a Rowannah for the whole, he shall be entitled to as many as he chooses upon identifying the goods as above specified and surrendering the old Rowannah. But on no account whatever shall a merchant, after arriving at the place of his destination, be entitled to a new Rowannah, duty free, on pretence of his having only transported a part of the despatch under the original Rowannah. In all exchanged Rowannahs, the seal and name of the Tevildar must be omitted, in lieu of which the number and date of the original Rowannah must be inserted in the body of the exchanged one, and the Darogah must cancel the old one by endorsing the date of the new one upon it, that it may not be presented again for exchange.

6th. All Rowannahs must be numbered from the beginning of each English month and a registry kept of them accordingly, specifying the name of the



transporter, the place from which and to which transported, the value of the goods and the rate and amount of duty collected thereon, which is at the end of every month punctually to be transmitted to the Resident in his capacity of Judge of the Commercial Court, and the form of this Register is here given as follows :—

Register of Rowannahs from the custom house of \_\_\_\_\_ in the Province of Benares for the English month of \_\_\_\_\_

*Exports from*

*to*

Number of the Rowannah.	Date of Rowannah.	Names of the Merchants.	Sorts of Merchandize paying duty.	Quantity.	Nature or Price of the Goods.	Where exported from.	Where exported to.	Valuation.	Rate of duty per cent.	Amount of duty.
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The Darogah of each custom house is to cause to be kept four annual and separate Books, in the first of which is to be regularly registered the Rowannahs for the Goods imported for immediate exportation as from Bengal to the Deccan and other parts; in the second the exports from this country; 3rd the exports for the internal consumption by water; 4th the imports for the internal consumption by land, as from the Nawab's country and Behar &c. These Registers to be added up every day and signed by the Darogah, on failure of which form for any one day, unless he can plead sickness or is permitted absence by the Raja or the Resident, he shall for every such day's omission be fined at the rate of 5 Rupees per diem, and if the case appear to require it be also dismissed from his Station by the Judge of the Commercial Court, and in cases where the Darogah is unable from sickness or permitted absence to sign the sum total of each day's receipts as above, the Mushriff is to be careful to sign it daily under the like penalty for neglect of duty.

7th. The Darogah is to transmit monthly to the Judge of the Commercial Court his Cash Account in the following form under his own and the other officers' signatures.

Cash Account of the custom house of \_\_\_\_\_

for the month of \_\_\_\_\_

*Dr.*

*Cr.*

To Imports for Exportation		By Establishment, ...	000	0	0
as per Register,	000 0 0	„ Cash remitted, ...	000	0	0
„ Exports as per Register,	000 0 0	„ Balance, if any in,			

To Imports for Consump-				the Treasury, ...	000	0	0
tion by water as per							
Register, ...	000	0	0				
„ Imports for Consumption							
by land as per Register,	000	0	0				
Total, ...	0000	0	0	Total, ...	0000	0	0

Besides the above, the usual accounts are to be sent to the Raja as often and in such forms as he may require.

8<sup>th</sup>. At each of the custom houses and at the stations dependent on them, a Register must be kept of all Rowannahs passing their respective stations, in the same form as above prescribed for the Rowannahs granted by themselves, which Registry is to be separately kept in a Book, and for this purpose a merchant passing an authorized station with a Rowannah must exhibit it to the person in charge of that Station. Attested copies of these Registers kept at the subordinate stations, as the same will be authorized and fixed on in the sequel of the present Regulations, should be transmitted daily to the superior station upon which they are dependant, or as frequently as possible according to the distance, that is, once at least in every week.

9<sup>th</sup>. In order to deter merchants in applying for Rowannahs from giving in the names of goods of a different species from or of an inferior quality to those which they intend to transport, or from exhibiting spurious and fabricated Invoices (as hereafter noticed), the collectors of any of the principal stations, where such goods pass, are authorized, either on suspicion or information, to order one bale or package to be opened in the public Cutcherry, and if any such fraud is discovered, the collector shall forward the whole despatch under a proper guard of peons to the Resident as Judge of the Commercial Court, who, on the fact being proved, shall confiscate the whole without reserve.

10<sup>th</sup>. The rate of duty being as undermentioned now so easy to the merchants in general, and the facility with which a Rowannah may be obtained so great, no merchant is to attempt to transport his goods by land from countries not within the Zemindaree of Benares without first taking out a Rowannah, and all goods thus found proceeding by land without a Rowannah shall be stopped at the first subordinate station and carried to the head custom house on which it depends, where double duties shall be levied on such goods. And to render the transportation of goods by land as easy and free as possible, the Darogahs of the several stations are directed on the receipt of the written application of the transporter, or of his authorized agent, to collect the duty and issue the Rowannah according to the specification in the said written request, which goods are to be liable to be compared with the Rowannah at the several subordinate stations, and if found not conformable to the Rowannah and the written specification delivered by the merchant at the time of his taking it out, the whole of the said despatch

shall be immediately transported to the head station, and from thence by the Darogah of that station, with the statement of particulars, to the Commercial Court of Benares, where, upon proof of intention of fraud, the whole shall be confiscated to the use of Government.

11th. That with a view to the advantage of the merchants and the encouragement of the trade, the duties on the exports from the Company's Provinces passing through Benares to the westward or Deccan markets, or imported into the Zemindaree of Benares for its own consumption, be reduced to  $2\frac{1}{2}$  per cent. upon the price or number of Rupees specified in the Company's Rowannah.

12th. As a further encouragement to the merchants it is hereby declared that from the establishment of the above mode of granting the Rowannahs and keeping the accounts, Registries &c., the Benares Rowannahs are by the Governor General in Council to be declared current in the Company's dominions of Bengal, Behar and Orissa, and *vice versa*, for the price of the goods exported from each country, by which the Merchants will experience no delay there in the valuation of their goods, which will be payable upon the prices inserted in the Benares Rowannah, after which the merchants being furnished with that of the Company's Provinces may transport their goods wherever they please.

13th. No duties of any kind or denomination are to be collected in any part of the country except at the four principal custom houses of Benares, Ghazeepore, Jounpore and Mirzapore, nor upon any goods produced or manufactured in one part of this country and sold or consumed in another, but only on such part thereof as shall be exported; and if any amount shall thus be collected by any person whatever, under whatever denomination, a fine shall be levied by the most effectual means on such person by the Commercial Court at Benares of three times the amount,— $\frac{2}{3}$  of which shall be given to the party complaining of such undue exaction, as an encouragement to persons so aggrieved to prefer their complaints to the Judges of the Court, who will not fail to render them speedy justice.

14th. With a view still further to promote the advantages and ease of the merchants, the book of rates is no longer to be invariably used, as the rule for ascertaining the value of the merchandize, on which the duty is from the 1st of April to be till further orders levied, but the value and the rate of duty is, from the 1st of April 1788, to be ascertained and levied according to the four rules pointed out in this Article, viz.

*Firstly.* On all goods imported under the Company's Rowannahs from the Provinces of Bengal, Behar and Orissa, intended for exportation to the Deccan or other western part, or for interior exportation in the Zemindaree of Benares,  $2\frac{1}{2}$  per cent. is to be collected on the value of the said goods as specified in the Company's Rowannah from the eastward.

*Secondly.* On all goods imported as above for exportation into the Nawab Vizier's dominions, the former duty of 5 per cent. on the valuation in the book of rates is to be, till further orders, collected, with the exceptions already established in favor of raw silk and silk piece goods and cotton piece goods imported from the eastward. The two first of which are to pay duty of  $2\frac{1}{2}$ , and the last the duty of 5 per cent. on the valuation in the Company's Rowannah, and with the further exceptions established by the Hon'ble Board's order of the 8th of April in the year 1782, whereby the duties on the articles of saffron, cinnamon, mace, cloves, nutmegs, cochineal, Europe iron, steel and copper imported into this country from Bengal were reduced to  $2\frac{1}{2}$  per cent.

On the imports from the Deccan and other western markets for the internal consumption of the Zemindaree of Benares,  $2\frac{1}{2}$  per cent. upon the value.

*Thirdly.* On the imports from all countries, exclusive of those under the Company's Rowannahs in Bengal, Behar and Orissa, according to the value and rates hitherto established, excepting only the article of shawl goods, the duty on which is to be collected as already established at the rate of  $2\frac{1}{2}$  per cent. on the Beejuk or invoice of the importer: but in future that original Beejuk is to be produced to the Custom master and to have the Raja's Permit seal affixed to it, and, a copy of it being retained, it is then to be returned to the owner with the Rowannah made out in conformity thereto.

*Fourthly and lastly.*— On all goods produced or manufactured for exportation in the Province of Benares, 5 per cent. on the value, by the invoice of the goods, which every person applying for a Rowannah is to exhibit, at the same time with his written request for the same, as already directed in the 2nd article. Upon the value expressed in the Beejuk or invoice, the duty is to be levied, and the Darogah is, after affixing the Raja's Permit seal on the said invoice and keeping a copy thereof, to return it to the owner of the goods together with the Rowannah.

*15th.* Besides the duties as above described which are to be collected upon imports and exports as mentioned in the last article, no duty, Custom toll, or fee whatever, is to be collected from the 1st day of April 1788, upon transportation or sale of any article of trade or merchandize, or upon the sales or consumption thereof in any Gunge, Bazar, Haut, Pait or village, town or place, whatever, on pain that the parties (whether Custom house officer or contractor for the land rental, or Zemindar, or other landholder whatsoever) who levy or take such duty, custom, toll or fee on such transportation, or on the sale or consumption of such goods, shall be fined as specified in the 13th article, and shall for this purpose be liable to be complained of, not only to the Resident as Judge of the Commercial Court hereinafter instituted, but to the Judges of any of the several Company's Courts of Benares, Ghazespoor, Jounpoor or Mirzapoor, in the manner hereafter mentioned, where, that is, either before the Resident

or before the other Courts above noticed, the most speedy and effectual justice and redress shall be administered in the manner and to the amount specified in Commercial regulations for the Court of Justice. From the above exemption from duties, the article of Abkaree or spirituous liquors is alone excepted, which is every year farmed out in the places where the farm thereof now exists, and the rent thereof (according to what the farm is justly and properly capable of yielding) to be paid by instalments to such Sudder Custom houses or to the collectors of land revenue in such Mehals where such farms now exist.

16th. That as from the institution of the present system, there will be no plea or occasion for keeping up a separate Custom house for the Sennassees, Irakees and those of Lahore and Punjab &c. at Benares, that department be abolished and the expenses thereof saved to the Raja. And as the present Darogah of Jounpore declares himself incapable from his ignorance of Persian to discharge the duties of that department as prescribed by the present regulations, the Raja is desired to appoint to the said office Mootyram, who was Darogah or collector of the Sennassees' Custom house now to be abolished, and who, from diligence and regularity in his late station, is a fit object of the attention of Government.

17th. That the former establishment for the department of the Customs be abolished and the following reduced one be in force from the 1st of April ensuing.

18th. That the several collectors of the Government Customs and officers, considering that it is their immediate and indispensable duty to take care of the general interest and rights of Government, be equally careful within their respective boundaries to prevent goods being smuggled through them from or to any of the other divisions, as if the goods were proceeding to or had been despatched from their own Sudder Chowkey, and that as a further encouragement to them and the several Officers subordinate to them, it is declared that  $\frac{3}{4}$ ths of all goods, which shall be seized by them in the attempt to be smuggled, shall, after condemnation in the Commercial Adawlut at Benares, belong to seizers in the proportion of one half to the Darogah and officers at the Sudder station, and one half to the officers of the Mofussil Chowkey, should the seizure be made at one of them, and if made at the Sudder or Head Station of the Custom house, then all the  $\frac{3}{4}$ ths shall be divided between the Darogah and his principal Officers, and the one among them who shall have been the immediate or principal means of making the seizure, in such proportions as the Resident shall, as Judge of the Commercial Adawlut, according to the circumstances of each case, award.

19th. Tho Darogah of each station is to be held answerable for the conduct of officers under him both at the Sudder and in the Mofussil, and is to take Muchulkas and surety for his own indemnification for the good conduct of the Sudder and Mofussil officers, all of whom, except the Mushriff and Tehveel

dar, he may remove at his pleasure, only informing the Resident and the Raja with his reasons for so doing. The Mushriff and Tehveeldar are to be separately answerable for their own conduct as hereafter mentioned.

20th. If any fee or consideration whatever shall be taken by the Darogah or his officers, Sudder or Mofussil, from any merchant or trader or any person or persons whomsoever, such Darogah shall, on complaint and proof in the Court, be fined in the said Court to the amount of three times the sum thus taken either by himself or his officers, besides being further liable to dismissal in the discretion of the Court, which may also order such of the inferior officers to be dismissed as on such occasion may be found to have offended, and this responsibility of the Darogah is to extend as abovementioned to all the officers under him excepting the Mushriff and Tehveeldar, who are in like manner to be answerable for their own conduct, and to be subject to the same penalty of fine and dismissal as the Commercial Court may award.

21st. The Darogahs of each station are to transmit to the Commercial Court, a list of officers and servants employed by them according to the preceeding establishments for each division, and to send with their respective monthly accounts the Receipts of the said Officers as Vouchers of their monthly wages.

22nd. The Darogahs of each station are to be careful to abolish and recall immediately the Officers of all Chowkees except those that remain authorized, and not to allow of any other Rahdary or Gunge stations in the country besides their own authorized ones, without informing the Resident, who will take immediate measures for the abolition and punishment of the officers of such unauthorized stations, whether kept up by Zemindars, Amils or others, or falsely pretending to act under the authority of the regular Custom house stations.

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The Resident next proceeded to that part of the orders of Government of the 26th of December last, which directed the establishment of a Commercial Court of Justice, and the following Regulations were made for it.

1st. That a Court of Justice for taking cognisance of all Commercial matters be instituted from the 1st of April, to hear and decide on all complaints against infractions of the existing Regulations for the Department of the Customs, or for neglect of duty, or misconduct on the part of the Custom house officers, and all complaints of the collections of Rahdary, Gunge or other prohibited duties, and to enforce the general prohibitions and penalties against such infractions, as contained in the general orders issued and published by the Resident from the 1st. of September last to the present time, including such part of the regulations for the Custom house of November 1784, as have not been altered or abrogated by these orders.

2nd. That the seat of the Commercial Court be at Benares or where-soever the Resident shall be at the time within the Zemindaree.

3rd. That the holding of this Court be not limited to fixed days, but that the Resident be every day and at all times ready to receive complaints of infractions of the Custom house regulations, or of any or all of the orders issued since September last, in explanation or enforcement thereof, or against the exaction of the Rahdary or Gunge duties contrary to the Orders of this date.

4th. That the proceedings of this Court be kept separately in the English and Persian languages, and transmitted monthly in English to the Governor General in Council.

5th. That upon complaint preferred in writing by any merchant or other person of any infraction of the regulations aforesaid, or of the collection of, or attempt to exact, any Rahdary or Gunge duty by any collector or Zemindar or farmer, or of the neglect of duty or positive misconduct by any of the Custom masters or their deputies, the Resident do, in his capacity of Judge of the Commercial Court, issue a Summons for the party complained against to attend within a given and that as short a time as possible, which Summons is to be served by the peons of the Nazir of the Court, and that on the defendant being thus brought before it, he is immediately, or in one day after his arrival, to put in his answer, whereupon the Resident is to decide on the merits of the case according to the proof and his sense of the merits, in as summary and speedy a manner as shall be consistent with substantial justice, the nature of the business that will come before this Court, not admitting of tedious process or delay; and in case of his finding the defendant or defendants guilty of any infraction of the regulations, he is in his decision, copy of which is to be offered to each of the parties, to quote the express article of the Regulations, which has been disobeyed, and thereupon to proceed to levy the penalty therein announced against such infraction, which the Resident, as Judge of the said Court, is hereby authorized to levy by the usual mode of coercion, that is. either by placing peons over the party cast, and causing him to pay the daily expense of them, or by actual imprisonment in the Resident's Guard house, as the Judge may see meet.

6th. That besides such penalties to be levied as aforesaid, if the complaint be against any of the officers of the Customs, they shall, besides having the prescribed penalty levied on them in common with other persons found guilty of infraction of the published Regulations as aforesaid, be liable to be dismissed from their offices, if the Resident as Judge of the said Court shall deem the case to require it, in which he is to signify such dismissal and the cause thereof in Purwannah to the Raja under the Sèal of the Court, whereupon the Raja is immediately to obey such requisition, and to appoint another person in such dismissed officer's stead.

7th. That the accounts of the Customs and every thing relating there-

to, or to the prohibited Rahdary duties, be recorded in the separate proceedings of the Resident as Judge of the Commercial Court, and that the record of these proceedings be begun by a transcript into one of the Regulations for that Department (including Mr. Barlew's Report and Appendix) from the year 1784 to the present day.

8th. That the Resident be, as Judge of the Commercial Court, empowered to make such further Regulations and to enact such other penalties for disobedience to the rules of this Department as experience may point out and render requisite, and that such further Regulations and penalties be in force and binding on the parties and the Court affected thereby in 15 days from the date of their publication.

9th. That in cases falling under the cognizance of this Commercial Court to which none of the existing Rules may be fully applicable, the Judge thereof is authorized to pass such orders thereon as may be consistent with equity and substantial justice.

10th. That as the penalties against the collection of prohibited duties either in the Custom house department or in that of the Rahdary and Gunge duties, heretofore collected by the Amils and Zemindars, are by the existing Regulations fixed at three times the amount of such exaction, two thirds of these penalties, when levied, be invariably paid to the complainants by way of indemnification to them for the undue exaction and for their loss of time, and that the other one third be appropriated towards the necessary expenses of the Court, and monthly paid by the Resident into the Company's Treasury and set against the charges of its establishment which is to be as follows :—

11th Establishment for the Commercial Court.

1—Native Serishtadar, ... ..	Rs.	50	0	0
1—Mohurir, ... ..	,,	20	0	0
1—Nazir and 10 Peons and Stationery, ... ..	,,	50	0	0
Total Rupees,		120	0	0

12th. That for the more effectual execution of the directions of the Governor General in Council for the abolition of all the inland duties, whether of Rahdary or Gunge description, it be left to the persons on whom such duty or duties shall be levied, or be attempted to be levied, either to complain thereof in the 1st instance to the Resident at Benares in his capacity of Judge of the Commercial Court, or if they find it, from situation or otherwise, more convenient to lodge their complaint in the 1st instance before the Judges either of Benares, Ghazeepoor, Jounpoor or Mirzapoor, whereupon such Judges respectively shall immediately, and before proceeding on any other cause, bestow their atten-



tion on such complaint, and shall, within the same day on which it shall be presented, proceed thereon so far as to issue a summons for the attendance of the party complained against, if situated within the Sircar where their Courts are respectively held and established, and shall enforce without delay such defendant's attendance, or that of his Vakeel properly authorized to answer for him, whether such defendant belong to the department of the Customs or to that of the land revenue, and shall on their attendance hear the proofs of the plaintiff, and in all cases where the complainant's allegations shall be established, either of any sum having been actually exacted, or taken, or attempted to be exacted or taken from him, her, or them, the Judges of the said Courts shall invariably and without delay pass a decree against such defendant, imposing on him a fine of three times the amount of whatever sum may be proved to have been thus exacted or taken, which sum is to be divided in the proportion of  $\frac{2}{3}$ rd to the Complainant and  $\frac{1}{3}$ rd to Government, as noticed in the 10th Article. Or if no such shall have been exacted, but only an attempt made towards it, then a fine shall be awarded against the defendant to such amount as the Judges should respectively deem fully equivalent to the loss which may have been occasioned to the plaintiff by his detention and the vexation unduly suffered by him, the amount of which fine, being forthwith levied, shall be wholly paid by order of Court to the Plaintiff for his complete indemnification.

13th. That were the fine imposed by the Provincial Adawlut mentioned in the last Article, for any breach of the prohibitions against Rahdary or Gunge duties shall take place, the defendant or party sentenced to fine, may, if dissatisfied with the decision, Appeal to the Resident in the Commercial Court, and not in the Sudder Adawlut, on the sole condition of entering into an engagement before the Judge of the Provincial Adawlut to pay a penalty of one fourth more than the original fine, in case, the award of the Provincial Court shall be confirmed by the Resident at Benares, immediately on such Muchalkas being entered in, the Mofussil Judges are respectively to make out an attested copy of the proceedings in the proceedings in the cause, and to transmit the same with the parties, under charge of a Court peon to the Resident, that as little delay as possible may intervene in the determination of the Appeal.

14th. The Judges of the several towns of Benares, Jounpoor Ghazee-pore and Mirzapore are to keep separate proceedings on all complaints of this nature preferred to them, and are to transmit attested copies of the same to the Resident monthly as Judge of the Commercial Court.

On the 27th May 1788, the Resident reported to Government that from many cases that had come before him as Judge of the Commercial Court, since the 1st of April last, it was found highly essential both for the convenience of the owners of boats and goods coming from Beagal and Behar into the Benares Zemindaree, that they would be furnished with Compa-

From Resident to the Governor General in Council, dated 27th May 1788.

pany's Rowannahs, whether the articles imported were liable to duties or not; as the many instances on which the Resident was obliged to enter, from such boats arriving without Rowannahs, had hitherto taken up a full moiety of the time hitherto deemed necessary to bestow on this Department. It was noted that the Regulations now in force were as far as regarded imports from Bengal and Behar founded on this principle, that whatever had paid duty to the Company in those Provinces would pay the same here, and, on the contrary, that the goods which passed free there, would have here a similar exemption. That many boats arrived, the conductors of which denied having taken out any Rowannah at the Company's Custom house, which left the Native Collectors in this Zemindaree entirely at a loss how to act, and was and must form the occasion of continual contention, especially in the case of Europeans, who were apt to conceive themselves aggrieved at the slightest hindrance, as being rather a new thing to them in this part of the country. The Resident believed that it is ordered by the Company's Custom house Regulations, that no boats with goods, whether liable to duties or otherwise, should pass out of the Province without a Rowannah, yet that many did, or pretended here to have done so, was what he had daily experience of. It was requested therefore, that if the Regulation in question existed, it might be fully enforced, or if it did not exist, the strong expediency of establishing it immediately, as well as of causing public notice to be issued that it would be duly enforced, was suggested. By this a great deal of trouble would be saved in this country, both to the parties and the Custom house officers, and enable the Resident to devote his time to more useful purposes.

From Secretary to Government, to the Resident, dated 11th June 1788.

On the 11th June 1788, the following Resolutions passed by the Governor General in Council upon Resident's letter of the 29th March last, were transmitted for guidance :—

That as prohibiting merchandize to enter the Province of Benares without a Rowannah being previously taken out for the same, may possibly be productive of inconvenience to such merchants, as may not have in their power to procure Rowannahs before their entry into the country, by impeding the progress of their goods and obliging them to leave their property in the power of turbulent Zemindars, who inhabit the western and southern frontier, that the

first part of this Article\* down to the words "on which it depends" be erased, and the following amendment substituted :—

\* Article 10th of Resident's proposed Regulations.

The rate of duty being now so easy to the merchants in general, and the facility with which a Rowannah may be obtained so great, any goods imported

from foreign countries by land or water approaching an authorized Station or Chowkey without a Rowannah, shall be stopped and carried to the head Custom house on which it depends &c. &c.

That it appearing to the Board that the continuing the duty at the former rate of 5 per cent. on any of the exports from the Company's Provinces whether to the Vizier's dominions or any other country, operates as a burthen to their own trade, and that the abolition of it would confer no benefit on the Vizier, the withholding of which might be a good policy in order to accelerate the conclusion of the Commercial Treaty—Resolved that all merchandize whatever, exported from the Company's Provinces by the way of Benares to the Vizier's dominions, the Deccan or other foreign country be immediately reduced to  $2\frac{1}{2}$  per cent. on the Company's Rowannah price, and that the Resident be directed to make the necessary alterations in this article accordingly.

Resolved likewise that the Resident be acquainted that the Board approve of his having deferred making any alteration in the duties on the goods imported into Benares from the Vizier's or any other foreign country, the Company's Provinces excepted, whether for the consumption of Benares or the Company's Provinces, till the Commercial Treaty between the Vizier's and the Company shall be concluded. This resolution not to affect the reduction of the duties on Shawl goods imported into Benares as specified in the article, and which has received the sanction of the Board.

That with respect to cotton and other goods imported from Behar, either by land or by water, he will collect double duties on those not covered with a Benares Rowannah, as directed in the article. But that if the merchant gives in the price of his goods at any of the custom houses in Benares, and takes out a Rowannah for importing them into the country, he is not to be subject to double duties for not having taken out a Rowannah in the Company's Provinces, the authority of the Raja extending no further than to collect his own dues.

That they approve of the abolition of the taxes on trades in the city of Benares, and authorize him to continue the duty on spirituous liquors throughout the country for the reasons assigned in his letter.

That with respect to the deductions which the Raja appears to expect in consequence of the abolition of the inland duties, the Board observe that the greatest part of them were unauthorized, having been formally abolished by the Regulation of 1781 and 1784, and consequently that so far from thinking the Raja entitled to a deduction, they cannot but deem his conduct highly reprehensible in continuing these exactions in opposition to the repeated injunctions of Government for their abolition. That if he has any knowledge of the real interests of the country and people under his authority, and is anxious to promote them, the Board are convinced that upon further consideration he will be

sensible of the advantages they must derive from the present arrangements, and that incited further by his attachment to the British Government, he will co-operate heartily with them and the Vizier in carrying into execution the measures that have been concerted for the establishment of a flourishing inland Commerce. That the Board however defer the discussion and final decision of this question to a future period.

That the Board approve of the establishments fixed for the different Custom houses &c. and confirm the remaining Articles of the Regulations, and direct that no alterations be made in the same without their approbation.

Resolved also that the Regulations and establishments for the Commercial Courts be confirmed, and that no alteration be made in the same without the express orders of the Governor General in Council, and that the Resident be directed to transmit monthly to the Board, a copy of his Proceedings in his capacity of Judge of the Commercial Court, together with abstracts of the Proceedings of the Courts of Mirzapore, Ghazeepore and Jounpore.

Resolved likewise that the Resident be acquainted that such other arrangements in the District of Benares, as depend upon the conclusion of the Commercial Treaty with the Vizier, will be communicated to him when that event takes place.

On a representation from the Raja's Custom Master at Ghazeepore, that the goods imported under the Company's Rowannahs into the Benares Zemindaree were generally found, on search being made at his station, to exceed in weight as well as number the specification thereof contained in such Rowannahs, the Resident reported to Government on the 6th June 1788, that the regulations of the 29th of March were not explicit on this point. The 4th and 10th articles having only provided for the confiscation of goods found to exceed Rowannahs granted within this Zemindaree, and that pending the receipt of further instructions from Government on the subject, it had been ordered to collect double duties on all such surplus goods imported in this manner from Bengal and Behar, and to grant a Rowannah for the whole.

It was remarked that were this country and Bengal and Behar considered entirely as forming one whole, in the same manner as the two last mentioned Provinces, there was no reason why such excess of the merchandize imported from them into this Zemindaree should not occasion the confiscation of the whole, on the same principle that a surplus on a Benares Rowannah did within this Zemindaree, and in Bengal and Behar within those Provinces. Such a regulation would also tend very strongly to the advantage of the Hon'ble Company's customs in the two Provinces

of Bengal and Behar; since the merchants knowing themselves liable to detention here for the frauds committed in Bengal and Behar, and *vice versa*, would be deterred from risking by the heaviness of the penalty. That in fact the imposition of double duties which has been adopted would of itself contribute to the same end; but whether this degree of penalty should be carried to confiscation was for Government to determine.

It was further observed that there was considerable difference between the maund weights of Bengal and this country. It was therefore thought as consistent with the first orders issued on the subject by the Governor General in Council, that for the greater ease of the merchants, the duties here on importations from Bengal and Behar should be collected according to the standard maund of the place where the boat's Rowannah should have been taken out, without regard to the local difference of weight in this Zemindaree. This rule must of course be reciprocal in respect to goods passing to Behar and Bengal through this Zemindaree and under Benares Rowannahs, according to which instructions had been sent to the Custom master at Patna.

With reference to Resident's letter of the 27th ultimo, Government intimated that by the standing orders for the collection of the customs in the Company's Provinces, all boats loaded with goods or merchandize approaching an authorized station without a Rowannah were subject to double duties, which were regularly levied upon all persons not conforming to this Regulation. That in cases where boats might have eluded the vigilance of the officers of the Customs in the Company's Provinces and entered the confines of Benares, the proprietor of such boat, before its approach to an authorized station, would apply to the officers of the Raja for a Rowannah, the duty on such goods must be levied in the same manner as if they had been the produce of Benares; but if after avoiding the payment of the duties in the Company's Provinces, the person in charge of the boat should neglect to take out a Rowannah before he approached an authorized station in the district of Benares, the officers of the Raja should levy double duty upon the value of the merchandize in conformity to the 10th Article of the Commercial Regulations, as it stood amended in reply to the Resident's letter of the 29th March.

Notification of the above orders with the amendments was issued to the Raja and the several Custom masters of Benares with an intimation that the above amendments of the Regulations did not affect those established at Mirzapore in the beginning of April when the Resident was

From Secy. to the Govt.,  
to the Resident, dated 11th  
June 1788.

Resident's Proceedings,  
dated 4th July 1788.

at that place, in answer to the petitions of the Deccan merchants; the rules there laid down for the said Deccan or western commerce by land having been approved by Government under date the 11th of June last.

A copy of the above Regulations was also sent to the Custom Master at Patna, together with copy of Government orders of the 11th June, as well as of Resident's address of the 27th May, to which it was a reply, with a view that all persons before they passed Patna might be apprized of the purport thereof, for notwithstanding all his vigilance, boats not unfrequently come up here without Rowaunahs of any kind, in consequence of which they were subject to double duties. It was suggested therefore that all boats (excepting perhaps Budgerows) leaving Patna for this country should have Rowannahs, which were the only effectual guides for the native Custom Masters in this Zemindaree, and that if such boats did not carry goods liable to duties, the Rowannahs were to express this and they would pass equally free in these districts.

A copy of the Notification issued by the Resident on the receipt of orders of Government dated 11th ultimo, relative to the amendments made to the regulations for the Customs in this Zemindaree under date the 29th of March last, was submitted to Government, and it was stated that in the terms of this Notification the Resident had availed himself in some measure of the contents of the extraordinary Gazette of the 27th ultimo.

In reply Government did not think proper to adopt for the present the Resident's proposal for confiscating goods imported from the Company's Provinces, which would appear to have exceeded the quantity specified in the Company's Rowannah. It was directed that such goods only would be liable to confiscation, or to double duties in Benares, as might be stopped in the attempt of passing an authorized station in that district without a Rowannah, or which upon examination would not be found to correspond with the Rowannah taken out.

Government approved of the proposal for collecting the duties according to the standard maund of the place from which the Rowannah for the goods might have been taken out, without regard to any local difference of weight, and intimated that the necessary publication had been issued accordingly.

The Custom master at Mirzapore having represented that he understood that the Commercial Treaty had now taken effect from the institution of a regular Custom

Resident to the Governor  
General in Council, dated  
4th July 1788.

Resident's Proceedings,  
dated 11th July 1788.

Resident's Proceedings,  
dated 21st Novr. 1788.

tom house established at Allahabad, and that now he proposed, as recommended to him by the Resident, to station an officer and two peons on the frontier, merely for procuring and sending intelligence, and means to fix the station at Putwareepore in the Pergunnah of Bhudohee at a distance of  $1\frac{1}{2}$  coss from Luchuguir, which was immediately situated upon and connected with three frontiers viz. the Company's, the Nawab Vizier's and thirdly that of Taureh belonging to Raja Oodwunt Sing.

The Resident approved of the design entertained by the Custom master, and desired him to station the Mootsuddee and two peons at Putwareepore as proposed by him, for the purpose of procuring and sending intelligence only, with instructions 1st, to prevent any molestation whatsoever from being given to boats within Hon'ble Company's limits, and that if they knew of any such molestation or undue demand of customs or tolls of whatever kind having been made upon boats, either by the people within the Nawab Vizier's frontiers (particularly at Luchuguir) or in Oodwunt Sing's country, they were directed to send advice thereof through the Custom master at Mirzapore, specifying the names of the owners of the boats and of the people who would have thus molested them.

An extract from the above proceedings was transmitted to the Resident at Lucknow, with an intimation that it was hoped His Excellency the Vizier would approve of the instructions issued to the officers of the frontier station at Putwareepore, as of late some insults and stoppages had been committed towards boats at that part of the frontier in the vicinity of Luchuguir in the Nawab Vizier's dominions, without it being absolutely certain whether the Company's subjects or those of His Excellency (though it was firmly believed to be the latter) were the aggressors.

These further steps, adopted for the security of the trade passing through this Province, were likewise reported to the Governor General in Council with a hope that they would meet with His Lordship's approval.

In reply Government approved of an officer and peons being stationed at Putwareepore in the Pergunnah of Bhudohee by the Custom master of Mirzapore.

On the 8th December 1788 it was directed by Government that the penalties, specified in the 11th Article of the Commercial Treaty with the Vizier, were to be levied on the persons therein described, in cases only where the goods on which unauthorized duties might have been collected by them, were imported from the dominions and under the Rowannahs of His Excellency the Vizier, and that in all other instances of undue exac-

tions of duties, the party offending was to be punished by the imposition of the fine of three times the amount so taken, as prescribed by the Regulations issued by the Resident on the 18th of March last.

It was reported to Government on the 21st May 1789 that owing to the irregularity in the Custom house regulations of the Nawab Vizier's dominions, there was much inconvenience felt by the merchants and loss to Government customs, owing to the difficulty and delay in procuring Rowannahs for the goods imported from the Nawab Vizier's dominions from the Custom houses of that country. The Resident had therefore at the suggestion of the Resident at Lucknow, joined to the remonstrances of the Custom Masters of the Benares district and the complaints of the native traders, reverted to the rule already established, whereby rates of duty were to be taken on goods imported without Rowannahs from the country of Oude and its dependencies, equal to double of those charged on such goods as were brought from the same country under Rowannahs according to the commercial treaty. That this rule would be adhered to as it had already obtained the sanction of Government, and that it had been deviated from for a short time, with a view to induce great regularity and strict conformity to the treaty, which was however found impossible to enforce.

The Resident's proceedings, in reverting to and re-establishing the former order relative to the rates of duty to be taken on goods imported without Rowannahs from the country of Oude and its dependencies, were entirely approved of by Government on the 29th May 1789.

On the 2nd October 1789 it was reported to Government that the receipts from the customs had not increased in the proportion that was expected, and that only Rs. 8703-5-6 had been collected in excess of last year, being Rs. 16296-10-6 less than what was estimated for the Fuslee year 1196, that the causes of the receipts not having proved equal to the expectations, were the heavy rains which interrupted the traffic by land in a great degree, the abolition of the duties on cattle imported annually into this Zemindaree for the purposes of cultivation, which had lessened the resources by 6000 Rupees, the cheapness of sugar in Bengal which had caused a diminution in the exportation, and the lowness in the duties on cotton which had taken place since the Commercial Treaty with the Vizier. It was observed that there remained no ground to doubt lest the realized collections should have fallen short of the estimate from any causes that Government had reason to regret, as indeed the very contrary seemed highly probable, considering the many and material curtailments that had within these two years taken place in the rates of the duties and the number of articles of which they consisted, which had been altogether abolished,



the collections not having at all exceeded those of last year, the excess being only in the net and not gross amount, tended certainly to evince the flourishing state of the general commerce of the country, which all the articles given up had an evident tendency still further to promote and increase.

The charge of the Custom house establishment had somewhat exceeded the sum fixed for it, which however would be justified as there had been effected an annual saving in the Establishment of this Department to the amount of upwards of Rs. 20,000.

In other respects the department of Customs was reported to be in a generally prosperous state, and the country was and would, it was trusted, continue to become annually more resorted to by merchants of all denominations.

It was stated that 5 per cent. was fixed for duty on goods, imported from the Vizier's country into the Zemindaree of Benares, on the valuation of the Nawab Vizier's Rowannah, and where unaccompanied by Rowannahs, by the valuation in the book of rates.

It was further observed that, in consequence of last year's drought and rising dearth, the duties on all grain imported from other countries had been taken off, to which might no doubt be in part ascribed a considerable diminution in the general receipts of the customs, for which the Raja would of course claim some remission.

The Government in reply on the 21st October 1789 considered the causes assigned for the deficiency in the estimated produce of the customs fully satisfactory, and approved as proper and necessary the additional charges of the establishment. They noticed with satisfaction the decrease of Rs. 20,195-0-6 in the expenditure as compared with 1195, notwithstanding the additional charges.

The rule respecting the levy of duties on goods imported from the Vizier's territories, as adopted by the Resident, was approved.

The Resident, under the impression that the state and regularity of the collection of Customs dependent on the Benares Zemindaree must interest Government, not only as a considerable object of Revenue, but as having necessarily a material influence on the Commercial connections between the Provinces of Bengal and Behar and the other parts of India, submitted to the Governor General in Council on the 21st March 1790, an extract from his proceedings as a sequel to the general notice of the subject, contained in his address of the 2nd October 1789.

From this extract it would appear that, at the instance of the Collector of the Nawab Vizier's Customs at Foolpoor, the Resident endeavoured to accommodate the importers by land of goods from that country, by authorizing those who brought with their goods the Nawab's Rowannahs, to proceed to one of the four head Custom house stations of Benares, Mirzapoor, Ghazeepoor, or Jounpoor, before they paid their duties and took out their Rowannahs for this Zemindaree; but as this indulgence was found liable to abuse by the merchants thence deriving an opportunity to pass through the country without at all taking out a Rowannah, the former Regulation had been reverted to, by which

\* 20th December 1789.

2nd March 1790.

(Not printed).

importers by land were to let their goods remain at the first authorized station till they had themselves proceeded or sent to the head one and taken out a Rowannah, the grounds of all which would appear from the extract of Resident's proceedings marked in the margin. \*

The next subject related to what the Custom master at Manjee considered to be the irregularity of the native Custom master at Mirzapoor, in charging at the various rates therein specified the duties on salt-petre imported from the Vizier's dominions, but the cause and foundation of these variations existed in the irregularity of the Nawab Vizier's collectors of the Customs, and in their not adhering either to the letter or spirit of the Commercial Treaty by inserting the value on which they charged the duty; instead of merely noticing in their Rowannahs the rate at which they had collected the duty per maund, which of course afforded no exact or regular rule for the assessment of the duty, when the goods reached the Benares Zemindaree. This circumstance was noticed in order to account, both now and hereafter, for the apparent differences in the mode of the

\* 3rd, 21st and 23rd February 1790.

(The last not available.)

Benares collection of duties on such goods according to the double or single rates as more particularly detailed in the extract from Resident's proceedings noted in the margin. \*

On the 4th February 1790 the Resident issued a circular order to the several Custom houses, to explain and limit the sense of a Rule before laid down for their guidance, whereby goods in general, imported from the Vizier's dominions for the consumption of Benares, were to pay a duty of 5 per cent, but lest that rule should in any case be interpreted to extend to the piece goods, excepted in the 8th Article of the Commercial Treaty, the Collectors were instructed that the said exception was of course in full force, and that no more than  $2\frac{1}{2}$  per cent. was to be collected on such piece goods, whether the same were for the consumption of the Zemindaree or to pass on to Belar.

The Resident having lately been at Mirzapoor, felt the greatest satisfaction in being able to assure Government, that the trade of that valuable mart was in a flourishing and improving state, as was evinced both by the considerable increase of the customs for all the months elapsed of this, above the same months of the last Fuslee year, and by the great addition to the town itself, which had within the last 18 months taken place, in the erection of the new and spacious quarter called the Mehulla Engrezee, which was principally occupied by the Deccan merchants, and had thence become the chief receptacle of their cotton, for containing which, its wide and regular streets were well adapted.

There was however one hardship which the Deccan and Bundelkhund merchants were found to be laboring under, and although they did not require or even desire to remedy it, the Resident thought it equally consistent with justice and good policy to extend relief to them as a gratuitous act. This relief consisted merely in having reduced the valuation price of their cotton, on which the import duty was according to the book of rates to be collected from 10 to 8 Rs., which reduction placed them on the whole on a footing with merchants, who transported their cotton to Bengal through the Vizier's dominions, as would be clearly evinced by the calculation inserted in the proceedings marked in the margin, \* whence

\* 10th March 1790.

it appeared that since the operation of the Commercial Treaty, cotton merchants frequenting Mirzapoor had carried on their trade at a disadvantage in point of duty (when compared with those, who made the Vizier's country the channel of the same species of commerce) of no less than 15 Rs. per 100 maunds, but now that they were placed on an equality, it was thought probable that much of the cotton trade that had passed hitherto by Nawab Vizier's mart of Foolpoor would now find its way to Bengal and Behar by the route of Mirzapoor, so that no ultimate loss would be occasioned to Government from this evidently equitable regulation, which ought indeed to have taken place from the date of the Commercial treaty.

It was observed that from the continued and extensive line of trade and goods constantly passing to and from Mirzapoor, the temptation to themselves was so great that scarcely a day passed, during a month's residence of the Resident at Mirzapoor, without instances occurring of some cotton or other articles having been stolen, either in the mart or on the roads to it; and by the custom of the country, it was considered as incumbent on Government to cause immediate restitution to be made in those cases to the merchants and more particularly to the Deccan traders, who being wedded to their own particular habits and notions, it would be dangerous even to delay granting them immediate relief, as they might thence

be easily disgusted, and the trade thereby be materially diminished. The Resident had therefore always insisted on the Amils or the Magistrate making good these losses, according as they happened within either of their jurisdictions; although this was in respect to the Amils nor more than the operation of a general rule, which had been rigorously enforced in all cases of theft and robbery throughout the country, yet the Resident was convinced from local observation, that the Amils in the vicinity of Mirzapoor could not from the nature of the thing continue to be made thus constantly liable to all losses by thefts committed on the Mirzapoor trade, since the amount would be more than any calculation of their profits as Amils of the land revenue could extend to, at the same time that the hardship of holding them thus accountable was the greater, from their having been for the past two years inhibited from collecting any Rahdary or other duty on such commerce. Therefore the necessity was seen of providing more effectually for the security of this important trade, and at the same time of relieving the Mirzapoor or Kuntit Amils from an unreasonable weight of responsibility, and no other means was found so likely to answer both those ends, than the augmentation of the number of the Zemindaree Chowkeedars along the roads frequented by the Deccan and other traders to the Mart of Mirzapoor, and accordingly a complete line of those watchmen had been established from the western frontier quite up to Mirzapoor and for some way on the opposite side of the Ganges; making them, in consideration of the monthly wages assigned to them, responsible for all losses by theft or robbery that would be committed in their respective parts of the roads thus separately committed to their several charges. It was hoped that Government would approve of the additional monthly expense thereby to be incurred to the amount of Rs. 158-1-0, as the customs could not but be more than proportionally increased by such further security afforded to the trade, and as the expense would in fact not fall directly on Government, but was to be deducted with the rest of the establishment from the Custom house receipts, which had all the appearance from their present flourishing state of being perfectly able to support this charge and at the same time of yielding an additional income to Government.

It was reported that in consideration of the enlarged size of the town or mart of Mirzapoor, and at the request of the Custom master of that place, an increase to his office establishment, amounting altogether to 28 Rs. per month had been allowed, and it was hoped that this charge would be sanctioned by Government. The Resident took this opportunity to recommend the native Custom master as a most faithful and valuable servant to Government, and one who, at the same time that he seemed zealous to pro-

mote the advantage of the Company, was very much respected by the Deccan and other merchants with whom he had to deal, a circumstance which was certainly of importance to the successful discharge of the trust reposed in him. It was intimated that the proposed increase to the present allowances of the Custom masters, as admitted in the late order of Government, had not yet been determined, but the Resident intended to defer the subject till towards the close of the year. Meanwhile to excite the emulation of the Custom masters, it had been intimated to them that they might hope to be then distinguished in that respect, in proportion to the opinion which the Resident would find grounds to entertain of their respective exertions for the public good.

In reference to what had been occasionally observed in respect to the flattering prospects of the increase of revenue from the department of the Customs, a comparative statement \* of the realized collections for the first six months of the last and of the present year was submitted, which exhibited a surplus in favor of the current one to the amount of Rs. 60,228-5-2.

\* Not available.

## APPENDIX.

To

JONATHAN DUNCAN, Esquire,

*Resident at Benares.*

SIR,

Herewith I have the pleasure to transmit to you copies of three Rowannahs issued from the custom house at Mirzapoor for saltpetre imported from the territories of the Nawab Vizier, which I take the liberty to submit to your notice that a fixed rate may be established for the valuation of that article in the book of rates upon which the Government duty of  $2\frac{1}{2}$  per cent. is to be collected, the Rowannahs alluded to are as follows :—

Relative to Saltpetre duty collected at Mirzapoor.  
Proceedings, dated 3rd February 1790.  
Vide page ?

For 200 maunds Saltpetre, upon which the duty is fixed at 8 annas per maund, make 100 Rs. the half of which is carried to credit of the custom house at Mirzapoor,	...	...	...	...	50	0	0
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For 1000 maunds Saltpetre, as per Cawnpoor Rowannah, valued at Rs. 2-12 per maund 2,750, upon which is collected the duty of $2\frac{1}{2}$ per cent.,	...	...	...	...	...	63	12	0
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For 1,600 maunds Saltpetre, upon which the duty is valued at the rate of 3 annas per-maund,	...	...	...	...	...	300	0	0
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Conceiving that the deviation of the valuation upon Saltpetre from the rules laid down for the collection of the Government duty, may have taken place in consequence of that article forming a part of the Hon'ble Company's investment, or by some subsequent order of Government, with which I have not been made acquainted, I beg to trouble you for information on the subject, and in the interim, the duty upon Saltpetre shall be collected according to the valuation specified upon the Rowannah No. 49 at the rate of Rs. 2-12 per maund, which although below the former Custom house rate, is however in conformity to the late treaty of commerce.

I have &c.

CUSTOM HOUSE, MANJEE :	}	(Sd.) H. REVELL,
<i>The 20th January 1790.</i>		<i>Collector, Government Custom.</i>

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The following answer was written by the Resident :—

To

HENRY REVELL, Esquire,  
*Collector, Government Customs at Manjee.*

SIR,

I have received your letter of the 28th January.

The difference in the valuation of the several despatches of Saltpetre therein referred to, appears to me to be in conformity to the 3rd Article of the commercial treaty, whereby "The Right Hon'ble Earl Cornwallis engages to levy the duties on all articles imported from His Excellency's dominions into the District of Benares as the Company's Province, on the valuation specified in the Rowannah of His Excellency the Nawab Vizier."

I have &c.,

GOPALAPOOR :	}	(Sd.) JONN. DUNCAN,
<i>The 4th February, 1790.</i>		<i>Resident.</i>

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To

EDWARD OTTO IVES, Esquire,  
*Resident at Lucknow.*

SIR,

Notwithstanding the many remonstrances made about the irregularity of the Nawab Vizier's Custom houses, there are still (as I am sorry to be obliged to repeat) Rowannahs from that country which arrive in this without any specification of the value of the goods as required by the 2nd

Resident's Proceedings, dated 21st February 1790 regarding irregularity of granting Rowannahs in the Vizier's territories.

Article of the Commercial Treaty. This defect not only subjects importers to double duties in this Zemindaree, but proves a great inconvenience and tends constantly to mislead the native collectors of the customs in Benares, as well as to create further trouble at Manjee, as I have lately experienced by a correspondence that has hence ensued between Mr. Revell and me, occasioned solely through the above defect.

I trust therefore, that you will exert your influence to procure an adherence to this material part of the commercial treaty.

		I have &c.,
MIRZAPUR :	}	(Sd.) JONN. DUNCAN,
<i>The 21st February 1790.</i>		<i>Resident.</i>

To

HENRY REVELL, ESQUIRE,  
*Custom Master, Manjee.*

SIR,

In order to equalize the rates of duty on cotton, imported from the Decan by land to Mirzapoor, with those fixed for the same article imported through the Nawab Vizier's dominions, and thereby to place both classes of merchants on the same footing, I have instructed the native Custom master at Mirzapoor to collect the duty of 5 per cent. on a valuation of 8 Rs. per maund (instead of 10 Rupees as hitherto) from the 11th instant.

Resident's Proceedings,  
regarding the rates of duty  
on cotton, dated 10th March  
1790.

I think it proper to advise you of this regulation.

		I have &c.,
MIRZAPUR :	}	(Sd.) JONN. DUNCAN,
<i>The 10th March 1790.</i>		<i>Resident.</i>

On the 20th December 1791, the Resident solicited the orders of Government on three points connected with the Customs. 1st, whether duties were to be collected on such materials as chunam &c. exported from the Zemindaree of Benares for the repairs going on at the Fort of Buxar, or in similar instances for works certified to be public. 2nd, Whether duty was to be levied in the case of chunam stated in the certificate to be exported for gentlemen's private use at Danapore or other places, and not intended for sale. 3rd, There were instances in which boats appeared to be allowed

to pass Manjee without a Rowannah of any kind, which must have happened either from their having been considered by the Collector of that station to contain only private property, or because the conductors with a fraudulent intent suppressed their Rowannahs, a circumstance that occasioned hereafter delays and detention in passing through the Benares Zemindaree, from the difficulty of ascertaining whether such articles or goods were liable to the duty or otherwise. It was therefore suggested that the Collector of the Government customs at Manjee be directed to allow no boats (excepting for mere personal conveyance) to pass upwards without either a free pass called a Maafy Rowannah, or one granted after levying the duties; a regulation which would tend greatly to the facility and convenience of the trade as well as the free passage of private and personal property in general, at the same time that it would secure the just rights of Governments.

It was intimated that if the substance of whatever rules might be laid down in respect to these points were published in the Gazette as the order of Government, the whole business would be thereby much facilitated.

On the 20th June 1792 the Governor General in Council, at the recommendation of the Resident, directed the reduction of the export duty from 5 to  $2\frac{1}{2}$  per cent on goods which were produced or manufactured in Benares.

Government also intimated that a duty of only  $2\frac{1}{2}$  per cent. was at present levied at Manjee on goods imported from Benares instead of 5 per cent. as the Resident had supposed. The trade of that district to Nepaul would consequently be liable to a duty of only 5 per cent. in future, as recommended by the Resident, viz., the above export duty of  $2\frac{1}{2}$  per cent. and  $2\frac{1}{2}$  per cent. at Manjee.

The Resident in reply on the 1st July 1792 intimated that as the Fuslee year 1199 was so near its close, he meant, under the Board's permission, to allow the reductions of duty on the Benares exports to commence from the 1st of the year 1200.

The Resident's proposal was approved of by the Governor General in Council on the 13th July 1793 relative to the reduction of the duties on the Benares exports taking place from the commencement of the Fuslee year 1200.

On the 4th August 1792 the Resident reported to Government that the Customs, which were in their nature fluctuating and depended entirely



on the state of the general commerce of the country, had for the last Fuslee year 1198 fallen short of what they yielded in the year preceding, to the amount of Rs. 89,311-9-9.

The Board in reply stated that with respect to the decrease in the Customs, they were aware that this branch of revenue was liable to fluctuation, nor could any inference be drawn from this deficiency unfavorable to the state of trade in Benares, as the duties were raised chiefly on goods passing through the Zemindaree from the Company's dominions or the Western Provinces, the quantity and value of which depend upon causes that related solely to the trade of those countries.

On the 10th August 1792, the Government transmitted to the Resident at Benares, copy of a letter from the Custom master at Manjee and desired him to submit his opinion on the expediency of establishing the proposed chowkey at Hajeepoor.

To

MR. JOHN RAWLINS,

*Sub-Secretary to the Board of Revenue,*

*Fort William.*

SIR,

1st.—I had the honor to receive your letter of the 27th April this day, accompanied by a letter from the Sub-Secretary to the Governor General in Council, together with an English and Persian copy of a treaty of commerce concluded with the Nepaul Government, for my information and guidance.

2nd. In answer to which I beg leave to submit with due deference to the Board of Revenue, the following particulars with respect to the Chowkey at Segoullee, which, from the centrical situation to the avenues leading from Nepaul to Patna and the south-east Provinces, has hitherto been found the most proper situation to control the commercial intercourse, and to promote that encouragement in the full extent, which is the basis of the late treaty; for should that station be removed, it would afford a field highly beneficial to the inhabitants of Nepaul by opening a free trade with the Provinces and Patna in particular, which from the commodiousness of its situation would attract the trade from other quarters.

3rd. But as it will appear an essential part of my duty to exert every justifiable means for the advancement of the revenue under my management, it is equally incumbent that the same impulse should regulate my actions in giving every possible encouragement of the lawful traffic, and to the discouragement of a contraband of the exportation of arms and ammunition.

4th. Permit me the liberty to recommend further, with a view to obviate any inconvenience that may be deduced from the continuance of the Chowkey at Segoullee, that the Board of Revenue will be pleased to authorize the removal of that station to Hadgepoor, which, from its vicinity to Patna as well as being nearer to Manjee, will remove every obstacle that may be apprehended from the former, and thereby more immediately include the import and export duty upon the trade to Nepaul, which by the letter of the treaty is subject to the duty of  $2\frac{1}{2}$  per cent., but should my proposal unfortunately be denied its validity, I have reason to apprehend the duty arising upon the trade from Nepaul, as well as upon the exports, will be absorbed to the diminution of the revenue.

		I have &c.,
CUSTOM HOUSE, MANJEE,	}	(Sd.) H. REVELL,
<i>The 21st June 1792.</i>		<i>Collector, Government Customs.</i>

On the 20th April 1794, the Resident reported to Government that for a long time past, stones whether for public or private use were exported from the Benares Zemindaree free of duty, in pursuance of the Board's orders of October 1788, but as there was some doubt whether chunam or other articles for buildings would be allowed a similar exemption, he requested that instructions might be issued thereon for future guidance.

On the 19th September 1794, the Board observed that the regulations regarding the abolition of the internal duties in Benares should be re-enacted into a Regulation, in order that the abolition of these destructive impositions might form a part of the laws of the Zemindaree.

They also directed that all the rules regarding the collection of Customs in Benares were to be formed into a separate Regulation, in the same manner, as the regulations regarding the customs in Bengal.

On the 21st November 1794 the Governor General in Council communicated to the Resident the following orders regarding complaints of exactions in the collection of Customs.

The Judicial authority now vested in the Resident, as Judge of the Commercial Court, was to be transferred to the Courts of Civil Judicature, but to obviate the inconvenience that might arise from the delay in hearing such suits, the Resident was directed to make such provisions in the Regulations for the trial of them, in preference to others that might be pending in Court, as might appear proper.

It might at the same time be advisable to leave to the Collector, as having the superintendence of the collection of the Customs, a power

of receiving complaints of exactions against the public officers, and of causing them to restore unauthorized collections, and punishing the exactors by fine or dismissal, leaving however to the complainants the option of applying to the Courts of Judicature in the event of the Collectors omitting to afford immediate and satisfactory redress.

With respect to Rahdary collections by the Zemindars, Amils and others, the Governor General in Council was of opinion that complaints of exactions of this nature should be made cognizable in the Courts of Judicature only, and that the Collector should not be authorized to interfere with them; but to deter individuals from making these unauthorized collections, it was conceived that a Regulation would be made requiring the Courts to proceed to their trial immediately on their being preferred.

On the 11th December 1794 the Resident in reply submitted to Government the proposed new Code of Custom house Regulations for Benares, compiled from the former Code of March 1788 and the various subsequent orders of Government issued on the subject.

The authority of fining and dismissing the native Collectors for neglect of duty and official irregularity as contained in the 4th Article of existing Regulations of the 29th of March 1788 (subject to the revision and control of the Board of Revenue) was proposed to be vested in the Collector.

The authority of levying double duties or of declaring the confiscation of goods in the instances severally noticed in the 4th, 9th and 10th Articles of the existing Regulations, was also proposed to be left to the Collector, reserving to the parties who might think themselves aggrieved, the option of making application for relief against such decision to the nearest Court of Justice, in which case the execution of the Collector's adjudgment was to be stayed until the decision of the Judge of the Court, who might be required in the Judicial Code to be guided in his decree on such cases by the same principles as were laid down in the Custom house Regulations, under which precautions this rule might, the Resident thought, equally tend to ensure despatch as to secure equal justice to Government and individuals.

The 6th, 7th, 8th and 17th Articles of the existing Regulations had been left out of the new Code, in consequence of the instruction of Government, as comprehending only the establishments and orders about the manner of keeping accounts.

As in pursuance of the 53rd paragraph of the Board's letter of the 19th September, a separate regulation had been prepared respecting the abolition of the internal duties, the purport of the 13th Article, the present Custom house Regulations of 29th of March 1788 had therefore been transferred to

it, and on a similar principle, the 15th article of the existing Code has been retained only as much as to comprehend under it the substance of the 3rd paragraph of the Government letter of the 21st ultimo, conformably to which had also been modified the XXth section of the old or existing Code, as far as related to the Collector's power of receiving complaints against his officers and causing them to restore with a penalty all unauthorized exactions, leaving to the parties, dissatisfied with the redress they might thus receive from him, to apply to the Adawlut at their discretion.

The few Abkary Articles that still remained under the Customs, as referred to in the latter part of the 15th Article of the Regulations still in force, would of course make part of the new system for the tax to be levied on spirituous liquors and drugs, and ought no longer to remain under the custom house.

The proportions in which the native officers were allowed to divide among them the produce of confiscated goods was settled in the present or new Code, somewhat differently as to their several proportions, though with more certainty than in that of March 1788, and were such as had been in force since April 1792, on the grounds that appeared in the Resident's proceedings of the 1st October of the same year.

The purport of the 4th, 9th and 18th Articles of the Regulations of the 29th March 1793, tended to render the whole of every despatch of goods confiscable, for the smallest excess in any one of the assortments of which such despatch might be composed, but in consequence of the Resident's letter of the 9th of April 1791, the Governor General in Council agreed on the 22nd of the same month to allow a certain surplus without its incurring confiscation; and the introduction of this Regulation having led to a question from one of the Custom masters, as to whether the still disallowed surplus in any one assessment would confiscate the entire despatch, although composed of various assortments of goods or affect only that wherein it existed, the Resident thought it best to order on the 22rd of May 1791, that the application of this new rule would extend only to the single article in which the excess was found as was accordingly provided for in the Code.

For the greater convenience of the Merchants importing goods by the Ganges, they had long been allowed the option of paying their duties at whichever head station might prove most convenient to them, provided they submitted their goods to inspection, so as to ascertain their amount at the 1st head Custom-house station after their arrival within the district, and did there enter into a written engagement to make good the amount of duty into the treasury of that head Custom-house station which they preferred, to which effect were therefore certain provisions in the new Code.

The Resident only added on this subject, that by the Government

letter of 26th February 1790, he was vested with a degree of discretion in respect to granting Maafy Rowannahs, which, he supposed needed not to be specified in the present Code, but might perhaps with most propriety be exercised by the Senior Judge of the Court of Appeal in his intended capacity of Resident, since such Maafy Rowannahs were by the existing regulations to be granted to foreign Princes or their Agents, with whom the Resident was to be instructed to carry on the local intercourse, and as they would naturally apply to him for such Rowannahs, his letters for their being granted might be laid down as a rule for the guidance of the collector.

DUTY ON  
TRADE AND MERCHANDIZE  
IN THE  
BENARES DIVISION.



# DUTY ON

## TRADE AND MERCHANDIZE

### IN THE

### BENARES DIVISION.

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The Raja having transmitted to the Resident the drafts he had prepared of the deeds of settlement with the Amils and farmers for the current year, they were found to consist of, 1st, a Pottah, 2nd, a Cabooleeut and 3rd, a Moochulka. Of the two last the following translations of the drafts proposed by the Raja were here recorded—it being unnecessary to translate the Pottah, which was of course an exact counterpart of the Cabooleeut.

I, Allee Hussain Khan, Farmer of the Pergunnah of Zuhoorabad, in the Sirkar of Ghazeepore. Whereas the sum of one lac ten thousand and one Gourshahy rupees, exclusive of Bhuray and Rusoom Khazana, on account of the whole year's Jumma of the said Pergunnah for 1195 Fuslee, hath been of my own free will and consent, according to the tuskhees or accounts of the officers of Government, agreed to be paid by me, as per my Pottah, I do therefore stipulate that I will regularly pay the revenue of Government, harvest by harvest, and kist by kist, and that I will keep the Ryots and Cultivators contented and thankful, and keep up the cultivation, collecting the Government revenue, exclusive of the Mujray, Kishnarpun, charity lands and the Maafy and Mamooly lands excused from revenue, the lands I am to hold the possession and management of. I further promise to conform to the Moochulka or separate written obligation delivered by me to Government, and not to harbour thieves or dacoits, and if any appear that I shall expel them or be answerable.

Wherefore I have given these few lines as Cabooleeut Kistbundee.

	Total, ...	...	...	...	...	...	...	1,10,001
of which in								
	Kour, ...	...	...	...	...	...	7,000	
	Kartick, ...	...	...	...	...	...	7,000	
	Aughun, ...	...	...	...	...	...	10,500	
	Poos, ...	...	...	...	...	...	10,500	
	Magh, ...	...	...	...	...	...	10,000	



Fagoon, ... ..	10,500
Chet, ... ..	14,000
Bysakh, ... ..	14,000
Jet, ... ..	14,000
Assar, ... ..	6,000
Sawun, .. ...	3,500
Bhadon, ... ..	2,201

Whereas the Pergunnah of ——— hath been settled with and contracted for by me for the Fuslee year 1194. I do promise and give in writing to keep the ryots and cultivators contented and happy, through my good conduct towards them, and to collect the revenue of Government with regularity and to pay the amount thereof, kist, by kist, and harvest by harvest, to Government, so as to discharge the whole by the end of Bhadon, including the Mal (revenue), Abwab (taxes) and Russoom (dues). I will collect all the whole of the Abwab and Russoom according to the dustoor-ul-aml or regulated rates, and will in no respect make any demands over and above my written engagements. If I take from the ryots paying revenues anything above the lawful and settled revenue, and that the ryots complain to you or to the Resident, I will without scruple pay a fine equivalent to three times the amount of such exaction, and the registry of the Canoongoes which has been established at the Province, I will keep them at all places wherever my own accounts are kept, and withhold no part of the revenue whether from land or duties from their official registry, and will cause them to receive the Nankar established for them by Government, and the Fuslana or harvest fee per village, and will deliver into the office of Government the Canoongoes' receipt for their allowances, and I will prepare and deliver to the Canoongoes a statement of the quantity of beegahs of land that is in a bad state for each village with the rates specified, together with the state of the cultivation and the wood lands and tanks and water-courses. In this respect I am not to make use of any evasion or delay. And with regard to the Rahdary Chowkees or road stations for collecting the Sayer or tolls of the Zemindaree within my limits, which were heretofore annexed to the Permit or Custom house, and the receipts of which were in the accounts of the land revenue for 1192 deducted according to the Statements of Receipts and Disbursements, as in 1193 when this deduction was discontinued, and the Rahdary Chowkees and the Zemindaree Sayer of my district was put under me, so also this deduction will not be granted for 1195, and I am to enjoin the collectors of the Chowkees and peons under the Rahdary department in the most positive manner, that merchants bringing goods, such as white cloths and silk and keranch and sugar and kundseah, tobacco and salt &c., having paid the Permit or Custom house duties, are by no means to be obstructed for duties or cheetawun and fees &c., the duty on grain being alone to be taken. In case of contrary conduct I am answerable, wherefore I have given these few lines that it may remain in future as a Voucher.

The Resident having had the above forms of the proposed deeds of the settlement of 1195 under consideration, and being desirous in consequence of the recommendation contained to that effect in Mr. Barlow's Report to the Governor General, for abolishing all Rahdary Chowkees (excepting only the few which may be necessary to be kept up as subordinancies to the three principal Custom houses), and of confining the collection of duty on grain to the Gunges, was desirous, preparatory to gaining that purpose, to procure from the Raja, 1st, a statement of the rates of the duties and tolls collected both on the transportation and at the sale of the grain, and 2nd, the amount of the produce of those articles for one year; of which statements Shunker Pundit had delivered the particulars according to the following translation:—

(Here were entered the details given by different dealers of Grain in various parts of the district as well as detailed accounts of duties collected on grain at the several Chowkees.)

On the above detailed accounts, the Resident remarked that they shewed the vexatious and unequal manner in which the Rahdary duties on grain were collected, and observed that their amount could be no adequate object to prevent their entire abolition, since in all the districts of Benares their amount was inconsiderable.

The Resident having sent for the Raja and expressed to him the advantages to the country of totally abolishing all the Rahdary Chowkees, with the exception above stated, as well as the duty on the transportation of grain, the Raja agreed to both proposals, as well as to the further one made to him by the Resident of excluding the tenor of the Muchulka proposed by him (as above recorded to be taken separately from all the Amils and farmers) in their Cabooleeut, so as to have but one Pottah and one Cabooleeut, but the Raja mentioned that having already issued his Pottah and received from some of the farmers their separate Cabooleeut and Muchulkas, he could not be certain that they would return these and accept of their engagements in the form now ordered. In reply to this, it was observed by the Resident that as there were no essential alterations in the form now proposed from what they had signed, and as the Amils and farmers knew that the settlement with the Raja was not binding or concluded till approved of by the Resident, which it had not yet formally been, he therefore desired the Raja to propose to the parties aforesaid to accept for the sake of uniformity the amended form of the Pottah and Cabooleeut, and to report the names of such as objected. This the Raja promised and also that he would adhere to the said approved form in respect to those Mehals and farms for which Pottahs had not yet been given, a translation

of the form of the approved Cabooleent abovementioned was here recorded as follows :—

I                      farmer of the Pergunnah of                      in the Sirkar of

Cabooleent of the Farmer  
and Amils for the Fuslee  
year 1195.

Whereas the above Pergunnah has in considera-  
tion of the gross sum of Rupees                      , exclusive  
of Bhuray and Russoom Khuzana (Treasurer's fees),  
been, on account of the rental of the whole year of 1195, agreed to of my own  
free will and consent to be paid by me according to the Tushkhees or account of  
particulars of the Officers of the Sirkar, I do therefore stipulate and give in  
writing that, keeping the ryots and cultivators happy and thankful from my  
laudable deportment towards them, and observing a faithful, trustworthy and  
rightful conduct, I will (exclusive of the Mujray or deductions on account of  
Kishnarpun, Charity lands to Brahmins and the Maafy Mamooly or established  
exemptions and the Kharijee Jumma, or that which does not appertain to the  
public rental), collect the revenue of Government, according to the usual and  
established mode, from those from whom it is in demand at the proper periods,  
and duly account for each kist or instalment thereof in such manner as that by  
the term of Bhadon Soodee Poorunmassee (or end of Bhadon), I shall have paid  
up the whole thereof, nor will I make a single demand over and above the written  
Tushkhees, the particulars of which are endorsed on my Pottah, but take only  
the lawful and established revenue, and in case those who pay it complain either  
to the Zemindar or Resident of over exactions, and that the same be established  
in proof, I will without objection pay a fine of three times the amount to Go-  
vernment. I do further promise to exert myself in such manner as that the  
marks of cultivation may be greater than heretofore; and the registry of the  
Canoongoes, which has been established by Government, I will entertain to keep  
check accounts of my own collections, nor will I, in any the smallest respect, conceal  
from the Canoongoes any one article either of Mal (that is land revenue) or of  
Sayer (that is of the collections arising from duties or any other article), I will also  
cause to be prepared and delivered to the Canoongoes a statement of the amount  
of waste lands in each village, together with the particulars of the crops and of  
the lands in cultivation and of the woody and desert parts thereof and of the  
ponds and water-courses, causing the Canoongoes also punctually to receive  
through my officers the Nankar or allowance settled on them by Government  
according to the orders of the Resident, making those who pay the revenue  
account to the Canoongoes for the fusilana or harvest fee of each village,  
and transmitting the said Canoongoe's receipts for their Nankar, one to the Ze-  
mindaree Registry and one to the sudder Canoongoe's duftur, dependant on the  
office of the Resident; and as the duties, which were collected along with the  
land revenue at the Rahdary Chowkees in the transportations of grain and  
other articles, exclusive of the Custom house duties, are very prejudicial to the  
public and contrary to the orders of the Hon'ble Company, whose views are  
always directed to the care and advantage of all the ryots and traders in gen-

eral, therefore from the beginning of the present Fuslee year 1195, the collection of the said duties by the Chowkees in question is stopped and prohibited, and if on the complaint of any person it be proved that any person within my limits shall have taken anything from any body on account of the said prohibited articles, I will without objection pay a fine of three times the amount thereof, nor will I, in respect to the articles aforesaid, which bear but a very inconsiderable proportion to the whole years' rental, get any deduction from Government or from the Zemindar.

I do further promise not to suffer any thieves or robbers to remain in my dependancies, and that if any such should be found therein, I will seize and deliver them up to Government, and if (which God forbid) any person's property or goods should be stolen or robbed, I will, having discovered the thieves with the property, restore the latter to the owner, and deliver up the thieves and robbers to Government for punishment, and in case I shall be unable to discover the goods or to trace out the thief or robber, I will consider it as incumbent on me to be answerable for the amount thus lost or plundered and pay the same without objection. Wherefore I have given in writing these lines by way of Caboolleent or agreement.

*Particulars of the Tushkhees referred to in the above, the one recorded being translation of that for the Pergunnah of Zuhoorabad.*

Asul or original rental according to the year 1194.	...	1,10,000
Deduct, for Mujray or Exemptions, ... ..	...	5,350
		<hr/>
Remaining,	...	1,04,651
Increase,	...	5,350
		<hr/>
		1,10,001
Nuzerana,	...	8,000
		<hr/>
Total Rupees,	...	1,18,001
		<hr/>

Certain Irakee merchants represented that as the Resident, taking the situation of all the traders and merchants into his consideration, had fixed the duty on raw silk and silk piece goods imported from the eastward at  $2\frac{1}{2}$  per cent., the Irakee merchants might be permitted to pay the duties at the same rate to the

Petition from certain Irakee merchants to the Resident in regard to the duty on raw silk and silk piece goods: proceedings dated 13th November 1787.

separate Custom house established for the Sennassees. Prayed therefore that orders might be issued to the Darogah of the said Custom house to take the duties from the Irakeeans at the same rate and in the same mode as he

did from the Sennassees, on purchases from the eastward of raw silk and silk piece goods at the rate of  $2\frac{1}{2}$  per cent. on the value as specified in the Rowannah taken out, whether at Calcutta, Hoogly, Dacca, Moorshedabad or Patna, and that they might be favored with a Resident's Perwannah to their address to that effect, that they might continue their trade in peace and confidence.

A Perwannah was written to the Raja to collect on raw silk or silk piece goods imported from Bengal or Behar no more, either from Sennassee, Irakee or any other merchants, than at the rate of  $2\frac{1}{2}$  per cent. on the value thereof, as the same might stand specified in the Rowannahs under which it was imported into this Zemindaree, whether they be those of Moorshe-dabad, Calcutta or Dacca, there being, it seemed, an ambiguity in the Raja's last order to the Custom master on this subject, from his Perwannahs appearing to limit the Rowannah to be collected on to those of Moorshe-dabad only.

Petition from sundry merchants of Cabul, Punjab and Mooltan, dated 4th December 1787 to the same purport, which, being accepted by the Resident, was forwarded to the Raja for the issue of the necessary orders to the several Custom houses and for granting a Perwannah to the merchants in terms of their petitions.

With reference to the information called for by the Resident relative to what Permit or Custom house duties were collected at Ramnugger, it was intimated that heretofore there was no Permit at Ramnugger; that some Rahdary duties, such as were collected on Permit goods, were taken, which were now according to Resident's order discontinued; that still there were some Zemindaree duties (Sayer Zemindaree) yet taken on articles of Grain &c., of which particulars would be submitted if desired.

The Resident ordered that the Raja be directed to submit the particulars proposed by him, and that a Perwannah be prepared and addressed to him accordingly.

The Raja acknowledged receipt of Resident's order in favor of the Mooltan, Punjab and Cabul merchants, and intimated that he had issued the several orders to the Custom houses and granted his Perwannah of encouragement in favor of the said merchants as desired.

In reply to Resident's letter desiring to know what duty on corn

From Raja to the Resident, dated 3rd January 1788.

was collected, the Raja forwarded a detailed account of the same and intimated that as ordered, he would date it in the English style.

*Translation of an account of the duty on collected Corn, and the Jhuree or duty taken on grain.*

The duty on Corn was not collected by any particular weight. In some of the Gunges, they collected 4 pice on each bullock load and at others 6 pice.

The Jhuree or duty taken on grain was on each bullock load at some Gunges one seer and at others 1 seer 8 Chittacks, and at others 1 Seer 4 Chittacks

Certain merchants of Benares represented that in respect to the duties of the Sennassee and Irakee merchants, a perwannah had been issued to this purport, that their duties be received according to the Rowannahs from the East and that no undue exactions be made from them, and accordingly this had been adhered to. That they therefore, who being the ancient inhabitants of the town of Benares, were the immediate and peculiar subjects of Government, and to whom therefore the Government had always shewn even some greater degree of favor than to others, were hopeful that the Resident would issue an order to the Collector of Customs to receive their duties also at the rate of the Sennassees and Irakees, and 2ndly, that he would order that the duties on their goods, which were continually imported in boats from the eastward, might be paid into the Custom house at Benares according to the valuation expressed in the Moorshedabad Rowannah, and that the Darogah at Ghazee-pore may not in any respect obstruct or interfere with their goods; all which would tend entirely to their ease and welfare, and that they would ever remain thankful for the favor thus conferred on them.

The Resident referring to the proceedings of the 25th October 1787, and finding that on a request then presented from the Sennassee merchants, the Raja was on that date directed, in consequence of a previous written and formal public stipulation made with the then petitioners by Mr. Fowkes, when Resident and by Jugges deo Sing when Zemindaree Naib of the province, to allow the said Sennassees to pay the Custom house duties on their imports of raw silk and silk piece goods on the price inserted in the Moorshedabad Rowannah, which order having led to the present application of the merchants resident at Benares, the Resident not only thought that he could not, in justice to the merchants, settled inhabitants at Benares, refuse complying with it, but that the regulation proposed would prove highly beneficial to the British Government, in the first instance, by pro-

moting the export of the commodities of Bengal, and as he hoped even to the Raja of Benares' own Treasury, by the annual increase or at least equality in the payment of the duties, notwithstanding the reduction of the rate on the two articles in question.

It was ordered therefore that a Perwannah be written to the Raja to the effect above mentioned, placing the resident merchants in Benares on the same footing with the Sennassees.

Government approved of the Collector of Customs being prohibited from laying any restrictions on the purchases of the Deccan and other merchants over whom he had no authority, except to levy the customs on their goods, and approved of the measures taken to induce the Deccan merchants to conform to the established duties, and of the abolition of the house tax and other extra cesses and of the total exclusion of the Collector of land revenue from the exercise of any authority in the town of Mirzapore, with the great importance of which as a centre of Commerce the Governor General was fully impressed.

The Raja forwarded for such orders as the Resident might deem fit to pass, a letter from the Collector of Customs at Mirzapore, intimating that he had tried long to enforce the Permit duties on the merchants trading to the Deccan, but they would never pay the same. They answered that they would give up the trade to the Deccan. That those who had come from the Deccan and went out and wanted to depart, when they were asked for the Permit duties they were ready to put themselves to death. That they had made so great a tumult, that murder and ruin were daily impending. Requested therefore to be informed of the orders of Government on the subject, for the business of the mart was going to be ruined to the decrease of the receipts of Government and the death of the Deccan people.

Ordered by the Resident that Meer Hady be despatched with a letter to the Raja to receive his appointment and proceed immediately to Mirzapore, where he would endeavour to reconcile the Deccan merchants to the established duties on their trade.

Several Deccan merchants having come to Benares, presented a petition to the Resident to the effect that as the oppressive Sabuck-dustoor or former duties, which had been for a length of time established in the mart of Mirzapore, had been

From Secretary to Government to Resident, dated 26th March 1788 Resident's proceedings, dated 5th April 1788.

From the Raja to the Resident. Proceedings, dated 19th Novr. 1787.

Resident's Proceedings, dated 16th December 1787.

abolished by the Resident in consideration of the situation of the Deccan or Southern Beparees or traders, and one general Custom duty established, whatever Beparees would buy their goods and go with the same to other quarters, or whenever they would carry their own goods to other places, the Beparees and they will respectively pay the Custom house duties. They expected therefore that they might be favored with a Perwannah signed and sealed by the Resident that, in future, no Darogah of the Mirzapore Customs might demand from the southern Beparees &c., the Sabuck-dustoor or duties as formerly.

The other representation being that for these five years one Ram-bux (meter) in combination with the Darogah of the Mirzapore Custom had rented the office of Weigher of the goods belonging to the Beparees, that they were much injured by giving the Beyaee fee to the aforesaid Bya, when it was mentioned in the Resident's instructions that no one was to rent the Custom house:—that although such had been the Resident's injunctions, the said Bya was still in employment as formerly, according to the pleasure of the Mirzapore Darogah, and oppressed them. That any one who bribed him was favored in the weight, and he who gave nothing was injured by him. Requested that a Perwannah and a Chuprassee from the Resident might be granted them to the Mirzapore Darogah, that he might appoint the old Bya, who held the appointment in the time of Bulwunt Sing and Cheyt Sing to weigh the goods belonging to the Beparees; that according to this mode no loss would accrue to them or to Government.

That the Beparees who bought chintz and other cloths at Mirzapore and departed elsewhere had to pay the duties at an advanced rate. Prayed therefore that a positive Perwannah may be addressed to the Mirzapore Darogah, enjoining him to take the duties at the proper Bazar rate from all the Beparees and grant a Rowannah: that by these means the Beparees would be encouraged to the increase of the purchase and sale of goods and of the Government duties.

A copy of the above representation was sent to the Collector of the Government Customs at Mirzapore under a Perwannah, desiring him to report thereon.

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*Abolition of the Beya Fee and Khanashumary duties from the resident merchants of Mirzapoor,*

Certain Mirzapore merchants represented that they paid the Customs on the goods imported by them from the eastward at the rate 5 per cent., according to Resident's order, but that the officers of the Custom

Petition from certain resident merchants of Mirzapore dated 3rd Jany. 1788, No. 12.



house did not exact the same rate of Permit duty from the Deccan merchants, who brought their goods from a distance of 200 koss, but demanded it from those who bought the goods. That this was a new grievance which they could not support, especially as the Resident had declared that, exclusive of the 5 per cent. duties, no dues should be taken from them, and yet they were molested for the Beya or Weighmen's duties. Prayed therefore that orders might be issued that no one should exact from them the Beya or any other duty exclusive of the 5 per cent.

They further represented that the resident merchants at Mirzapore paid half duties, on which account the oppressive cess called Khanashumary was imposed on them, to which those merchants who paid the full duties were not liable, but as now all the resident and non-resident merchants paid equally at the regular Permit rate of 5 per cent., they were nevertheless still subject to the Khanashumary duty. Prayed therefore that they might be exempted from the same.

From ditto, dated 3rd January 1788. No. 13.

The Resident remarked in regard to the first petition that, the Deccan merchants had within the past few days repaired to Benares and had declared, that they would themselves agree to pay the Permit or regular 5 per cent, Custom house duties, which obviated one ground of the above complaint.

In regard to the rest of the petition, a Perwannah was now addressed to the Raja with a copy of the original representation and an order, to satisfy the complainants by abolishing the Beya fee as well in favor of the merchants who at Mirzapore were residents, as of those from the Deccan, who were not so ; since (as was intimated in the order now sent) by the encouragement of the trade of the mart of Mirzapore, and by freeing it from excessive irregular exactions, the amount of duties must increase to the Raja's own advantage and that of the country at large.

In regard to the second petition, the Resident found that the Khanashumary was a duty collected by the Amil or farmer of the land revenue upon the houses of the merchants resident at Mirzapoor. Its amount did not exceed 2,000 Rs. annually. Wherefore considering that Mirzapoor was a great and central mart of trade from all quarters, and ought to be by all means encouraged and not kept liable to the interference of the collectors of land revenue, but subject only to the regular Custom house duties, and as the exemption now solicited would prove particularly gratifying to the merchants, and encourage them to increase their commerce, and add to the number of dealers of all kinds who resorted to Mirzapore, the

Raja was now written to, to exempt all merchants who paid the regular Custom house duties of 5 per cent. from the Khanashumary or house duty at that mart.

In acknowledging the receipt of the order to abolish the Beya-fee at Mirzapoor, the Raja mentioned that although the Beya fee had existed there ever since the establishment, yet he had, in obedience to the Resident's signification, sent order for its abolition, as also to excuse the merchants from the Khanashumary.

The Resident remarked on the above letter from the Raja, that howsoever long the Beya fee might have existed at Mirzapoor, it was certainly virtually abolished by the new Regulations for the collection of the Customs in 1781, and ought not since to have been assessed on the merchants. The Resident did not therefore accept its present abolition as any condescension on the part of the Raja, but as a matter of allegiance to Government and its subjects, to which purpose a letter was now written him.

From Secy. to Govt. to the Resident, dated 26th March 1788, Proceedings 5th April 1788.

Government approved of the abolition of the Beya farm and collections, as an unauthorized demand and as tending to the oppression and vexation of the merchants.

The farmer of the Pergunnah of Kuntit submitted the following requests to the Resident at Benares on the 13th June 1788.

1st. The article of Ghurdewaree of the mart of Mirzapore having been remitted by the Resident, it will not be demanded from them, but will be remitted to him by Government. Solicited orders in respect to the Ghurdewaree of other places, which have been established from ancient times.

2nd. That in several places something was taken for the rent of Shops, such as for instance in the Bazar of Bindabashinee. Begged to have orders in that respect.

The Resident taking the above requests into consideration, observed that he had not hitherto, except in the single instance of the mart of Mirzapore, prohibited the Collectors of the land revenue from collecting Ghurdewaree or Khanashumary. The other cases, in which the collection of this article had been prohibited, related to the Custom house collections of Cheygunje, Ghisooah with Bhet and Sukuldeeah amounting to Rs. 897-6-3.

The Resident understood that the article of Ghurdewaree, *alias* Khanashumary, was a tax collected in this country from bukals or grain merchants, telees or oilmen, burbhoonjas or those who kiln grain preparatory to its being milled, muneehara or glassmen and putwas or upholsterers. In some places this tax extended also to the noorbaafs or dealers in cloths. The rate was fixed from 2 Rs. to 8 and 4 annas per annum, according to the supposed substance and thrivingness of the dealers and was payable in Sawun.

It was probable that throughout the whole country this article of Ghurdewaree, if abolished, and if the farmers claimed and obtained a deduction on that account, would not exceed, inclusive of the 2000 Rs. already granted in favor of the mart of Mirzapore, the sum of 7000 Rs. at the most.

On the same date, a copy of the above requests and proceedings were forwarded to the Government, and the Resident requested to be favored with orders regarding the continuance or abolition of this article of Ghurdewaree or Khanashumary, a kind of tax upon trades collected by the farmers of the land revenue in the country; as well as in respect to the claim made by the farmer of Kuntit for the remission already granted under this head in favor of the mart of Mirzapore, which had been approved by Government.

There was properly no quit rent for ground occupied by houses in this country, with the exception of the city of Benares only, in some parts of which a yearly rent, equivalent to what it yielded when in a state of cultivation, was paid to the Raja's officer under the denomination of Purjote, but the far greater part of the houses in the city of Benares, which were daily increasing in number, was built upon purchased land, which paid no annual or other rent.

The article of Ghurdewaree was therefore not so much or properly a house as a shop tax, and that also confined to 3 or 4 professions as noticed in Resident's proceedings. If Government thought it advisable to abolish it, it would tend certainly to the good of the country and leave no remaining traces of the many burdensome taxes upon industry, from which this country had lately been relieved. At the same time it was represented that if it be abolished, the farmers of the land revenue would no doubt claim an equivalent deduction. It was suggested therefore that a medium might be found in allowing its collection for the present year, but abolishing it in the ensuing settlement, when the renters might be induced to give it up without specific indemnification.

On the 2nd July 1788, Government approved the proposal for abolishing the Ghurdewaree tax at the ensuing settlement.

Certain inhabitants of Dwarka presented a petition to the Resident, on the 18th February 1789, stating that they came to Benares to worship, and hearing that the former duties had been abolished, they purchased 5 Tangun Horses and 1 Elephant with a view to export them to their own country of Dwarka; but the custom Master at Benares stopped them for duties.

The custom Master, having been desired to answer the above application, represented that he did not demand duties on the horses, but only on the exportation of the elephant, not understanding that the export duties thereon had been abolished.

The Resident ordered therefore that it be made a general rule, that no duties should be collected on the sale or purchase or exportation or importation of horses, cattle or animals of any description, and referred to Government to be informed whether the order passed by him on the subject was conformable to the sentiments of Government.

The abolition of the duties on cattle as specified in the above proceedings was approved of by Government on the 16th March 1789.



MEASURES ADOPTED  
FOR THE  
SECURITY OF THE  
DECCAN MERCHANTS.



MEASURES ADOPTED  
FOR THE  
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DECCAN MERCHANTS.

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On the 12th April 1788, the Resident finding that the Merchants of the Deccan would not, from fear of robberies, have sufficient confidence to carry on their trade on the road between Mirzapore and Bundelkund, now that the Rihdary duties were all abolished, unless some measures were taken gradually to reconcile the Zemindars and other inhabitants in that neighbourhood, he had therefore agreed to the measure suggested by those merchants, of taking some of those inhabitants into the Government's or Raja's pay for the guard and protection as watchman at that part of the road. With this object he established guards at five different stations, viz. 1st from Mujh Gowan to Burwar, 2nd from Hitcara to Belone, 3rd from Ogorh to Rajpoorah, 4th from Debhorah to Dye, and 5th from Kotah to Sikrar rivulet, taking engagements from the men for the safety and prevention of smuggling on the Deccan road.

The Officer commanding at Chunar was also requested to station 5 Sepoys with their native officer at Rajapoor, a village appertaining to Anuntram situated on the frontier, and two other similar parties, the one at Bamby and the other at Tara, including Chundeypoor in its vicinity, the three last mentioned places being on this side of the frontier and within a few coss from Mirzapoor on the high road, which the Merchants frequented. As these stations were intended to promote the security of the merchants frequenting the road in question, the native Officers in command of the party were desired to have as a standing order and instruction delivered to them, that they would be attentive in every respect to protect the trade and the Beparees from the frontier to Mirzapoor, as far it might lie in their power, both from the depredations of thieves, and the exactions of the Zemindars, who have henceforth no right to collect any duty from those merchants. Should any thefts, robberies or exactions by Zemindars, contrary to the meaning of the present Regulations of Government occur, the parties were directed to report the particulars that came to their knowledge to the Resident.

A publication was issued apprizing all the merchants concerned in



the Deccan trade of the measures taken for their security as above specified, and copies of the same were sent to the Judge and Custom master for general information.

On the 1st may 1788 the Resident submitted to the Governor General in Council the following report on the subject.

That the Dukhin or Deccan merchants at Mirzapore were exceedingly alarmed at the allowances or fees paid by them to the Zemindars for protection being prohibited, and declared, with the other inhabitants at this place, that no measures of coercion that could be immediately pursued by Government would at all effect the security of their property. The Resident was therefore led to entertain a few of those Zemindars and their dependants at the principal passes on the most remote and dangerous part of the road, from the frontier to Cota, in capacity of guards, for security of the trade at a settled monthly salary not exceeding 50 Rs. per mensem ; the said persons stipulating to act in some respects as Custom house Officers to prevent smuggling, and also effectually to guard and protect the merchants' trade, as well as to enforce the prohibition against the exaction by any person of Rahdary duty. Although this might in some degree be considered as entering into a kind of composition with those persons for their former authorized exactions, yet it was thought that Government would on the whole view it in the light of good and advisable policy, as affording the only medium by which the safety of the merchants and the declared intentions of Government could be made to concur at once, without using perhaps a very considerable degree of violence. Besides it would be considered that in a country such as these people inhabit, the mere order of Government can hardly be expected to operate immediately on such rude minds with efficacy sufficient to induce them to relinquish and give up those long established and very lucrative pursuits, merely because Government (to whom many of them have hardly yet brought themselves to look up as their legitimate rulers) wished, (as they were apt however erroneously to conclude,) to take all the duties to themselves. Reforms of this kind must, it was believed, take effect by degrees, and the mode adopted by the Resident was thought the best and most practicable, not only for the encouragement of trade, but for the orders of Government having as full and immediate execution as the nature of the case admitted of, besides affording the easiest means in future for the entire reduction of these Chowkedars, whenever the state of the country and the efficacy of its police may admit of it. In its present state some guards were indispensable, and there could be none employed so effectual, or at so cheap a rate, as those already chosen, whose engagement of service contained no allusion to their situation as land-holders, but merely as hired watchmen

of Government, and admitted in the fullest manner the entire abolition of the Zemindaree duties, making them personally parties in the enforcement of such prohibition, so that they cannot hereafter set up any claim on the ground of a right which they have thus virtually renounced, and which they will soon be in the habit of considering as entirely passed away from them. Those entertained watchmen being only for half the road, and the Zemindars on the other half (that is between Cota and Mirzapore) receiving no consideration, either as servants or otherwise, for their duties, this exception also would tend to impress the natives with the idea, that some of them having thus been entertained as watchmen was not meant as a bribe for their good behaviour, but merely because the situation of that part of the road towards the western frontier required an establishment of watchmen for its full protection. To ensure which more effectually, as well as to form what it was hoped would prove a sufficient provision for the security of the unguarded half of the road between Cota and Mirzapore, the Commanding Officer at Chunar had been requested to station 5 Sepoys at the extremity of the western frontier, where the merchants come in from Bundelkund to this Zemindaree, and two other similar posts at Bamby and Tara between Cota and Mirzapore. By these stations continuing permanent, with such further assistance as the Amil of the land revenue would be able to afford, there was little or no doubt but the Deccan Merchants might frequent the road in the utmost security, as indeed they themselves now thought, and one means of promoting the trade was at all events to keep them satisfied.

The arrangements made and the measures adopted by the Resident for ensuring the safety of the merchants trading from the Deccan and Western Provinces were approved and confirmed by Government on the 11th June 1788.

Intimation having been received from the Collector of the Customs at Mirzapore, that an attack was made upon a body of merchants on the hills of Singrana near the borders of the Zemindaree of Benares, and that their goods were plundered, and one Beparee was put to death and eleven wounded; and on the 10th February 1789, a further report having been made by the Custom master to the effect, that on enquiry it had been ascertained that the Raja of Burdee appeared to have attacked the merchants and plundered their goods, and the Raja of Singrana laid a claim against the Raja of Burdee for the said goods, on a plea that he (the Raja of Singrana) had satisfied the merchants for their loss. The Raja of Burdee had however answered, that he would send the goods in question to the Custom master at Mirzapore, to have the same delivered back to the merchants and a receipt given to him. The Resident directed the Custom

master to write to both the Rajas of Burdee and Singrana, between whom there existed an enmity, that they were not to commit depredations or molestations on the merchants resorting for their trade to the Mirzapore Market, the same being considered from their destination as being under English protection, since if the merchants were liable to the predatory attacks of these petty Rajas on the frontier, they would be deterred from resorting to Mirzapore, whereby the trade and customs of Government might be very materially diminished. The Custom master was further directed to receive the goods that might be sent him by the Burdee Raja, and, after informing the Raja of Singrana thereof, to deliver the said goods to those merchants at Mirzapore, who should prove themselves to be the proper owners, and to whom the Raja of Singrana might not have made any previous satisfaction as he asserted he had done. For which purpose, it would be proper for the satisfaction of all parties that the agents of the two Rajas should be present when the distribution was to be made, and give their consent to the same.

A copy of the above proceedings, held with a view to discourage and check the occasional predatory attacks to which the Deccan merchants were liable from the petty independent Rajas on the frontier, was submitted to Government by the Resident on the 12th February 1789, with a hope that as their sole object was the increase of the trade and Custom of Mirzapore, they might be approved.

The measures adopted by the Resident for protecting the Deccan merchants from the predatory attacks of the petty independent Rajas on the frontier were approved of by Government on the 20th February 1789.

APPOINTMENT OF NATIVE JUDGES

AT

GHAZEEPORE, JOUNPORE AND MIRZAPORE.



# APPOINTMENT OF NATIVE JUDGES

AT

## GHAZEETORE, JOUNPORE AND MIRZAPORE.

The Resident, taking into consideration the intentions of Government in respect to the appointment of a Judge on the part of the Hon'ble Company to the Town of Ghazeetore, nominated Moulvie Omeroolia to that charge and granted him the following Sunnud of appointment :

Resident's proceedings, dated 27th January, 1788.

Judge of Ghazeetore appointed.

Whereas the Right Honorable the Governor General in Council hath, from a due regard to the welfare and happiness of the inhabitants of and residents in the Town of Ghazeetore, been pleased to order that a Hakim or Judge be appointed to hold a Court in the said town, to administer justice in all cases Civil and Criminal appertaining to the same and to be also Magistrate for the Police in the said town ; the Office of Hakim or Judge of the said Court and the control of the Police of the said town is therefore committed and vested in you. It is necessary that all the country merchants, inhabitants and the people at large within the limits of the said town, knowing you to be the confirmed Civil and Criminal Judge and Magistrate for the Police thereof, be obedient to you, as is right, and all persons who shall have cause of complaint or representation, where the subject thereof lies within the local jurisdiction assigned to you, or in regard to any cause where the Defendant is within such local Jurisdiction, are with the utmost confidence to prefer their complaints to you in the said Court. Whereupon you are to issue a Summons for the attendance of the Defendant and having caused his or their appearance in the Adawlut, you are in the presence of both parties in the public Cutcherry and before the officers of your Court to hear the cause and decide thereon in causes of a civil nature, such as property, debts, mortgages or the like (which are distinct from the Foujdary or criminal branch of your office) according to the Koran and the Shaster, that is according to the Koran in Causes where the Mohamedans and according to the Shaster where the Hindoos are respectively Defendants, and as the views of administration are entirely bent on the increase of the prosperity and happiness of all those who are under the shadow of the Company's Government, it is certain that the inhabitants of the town of Ghazeetore will consider the establishment of the present Court as the most evident proof of such favorable disposition, and, considering how much this measure tends to their security and welfare, will all remain thankful and grateful for the advantages thus conferred on them. Your own duty in the station now conferred upon you is to attend to the faithful and conscientious dis-



tion of travellers and passengers and the administration of justice to complainants and the punishments of evil doers. You will therefore direct all your attention and shape your conduct in such manner as that the wishes of Government may be fulfilled, and so as that your honor, reputation and good name may be known to the Right Honorable the Governor General and to the Gentlemen of the Council of Calcutta.

*Dated 27th of January 1788.*

The List of Establishment of the above office gives a Judge and Magistrate on Rs. 400 per mensem; Ministerial Establishment with house rent and stationery Rs. 374, commencing from 1st of February 1788.

Resident's Proceedings,  
dated 27th January 1788.  
Establishment.

Moulvie Omer Ulla delivered in the following requests to which the Resident annexed his answer by way of instruction for his guidance.

Instructions to the native  
Judge of Ghazeepore in re-  
gard to the functions of his  
office.

Wajib-ool-arz of Moulvie Omer Ulla with the Resident's answers to each.

1st. Let not the words of calumniators and evil-intentioned persons be approved without proof.

*Answer.* They shall not.

2nd. Let the officers of the Adawlut be of my choice; for if recommendations be made, the business of Government will not be well executed.

*Answer.* No recommendation shall be made.

3rd. I will not accept of the recommendation of any one but yourself. If any one complains to you on this account, let it not make any impression on you without proof.

*Answer.* Certainly no recommendations are admissable in the administration of Justice.

4th. Let the Revenue Collector of Ghazeepore be prohibited from hearing the causes that arise in the town, and let him be directed to send them to the Adawlut and let him transfer the town people now in custody on civil and criminal action to me.

*Answer.* An order will be issued to the Raja in conformity to this request.



5th. Am I to hear or not complaints made by the Zemindars against the Amil or Collector of Revenue?

*Answer.* No, not Revenue causes.

6th. The Cazee and Muftee of Ghazeepore attend to seal the decisions. Are they to have wages or fees? As I understand that they have no settled Russoom or fees, I hope you will fix their fees that they may take those and nothing more.

*Answer.* Their seals are not necessary on the decisions. The seal of the Court and the attestation of the Court Moulvie and Resident being sufficient.

7th. As the institution of the Adawlut is intended for the general welfare and the security of all persons, high and low, who live in Ghazeepore, I therefore represent, that if the authority of the collectors of Revenue and Customs remain over the inhabitants, relative to the exactions of fines, Nuzerana, Bhet and Begar, the inhabitants will still continue greatly distressed. I therefore propose that they be ordered not to interfere, and that if they have occasion to seize or confine any of the Ryots here, they should first give me notice and be prohibited from collecting anything in the town, exclusive of the duties on goods that are imported.

*Answer.* The collectors of the Revenue and Customs retain no authority in the administration of the public concerns of the town, but in case of any man who is in balance of revenue and takes refuge in the town, you are on the application of the Revenue collector to commit him to such collector, that the revenue in demand from him may be realized.

8th. There will be a necessity for some Dawk Establishment here. I understand there is a Dawk post on the part of the Honorable Company on the other side of the river at the distance of about five coss. I request to be allowed a few Hurcarras to send the correspondence to meet the Dawk there.

*Answer.* There is no occasion for any addition to the establishment on this head. Whenever you have occasion to send letters, you may do so by one of your badge peons to the Dawk Chowky at Zemaniah, and those letters that I send will be left at the same Chowky.

9th. Be pleased to direct how the prisoners are to be supplied with provisions.

*Answer.* Persons confined in Civil actions are to be supplied by the Plaintiff with an allowance equivalent to their subsistence, or in case

of the Plaintiff's neglecting to make such an adequate allowance, such prisoners are to be released. In regard to persons confined for criminal offences, you are daily to supply them with a sufficient subsistence, which will be defrayed to you by me at the end of every month.

10th. It is necessary to confer Khilluts on the officers of the Court at the time of their first taking their seats in it.

*Answer.* This will be done.

11th. As this is a great thoroughfare for the Military, passing and repassing, and also for English gentlemen, many broils are occasioned by seizing people &c., and the Ryots and poor people of the town are thereby greatly distressed, which is the occasion of many disputes, disturbances and difficulties. I hope you will therefore be pleased to order that no one shall seize people against their will, or take anything by force, and that you will publish an advertisement to this purport and furnish me with a copy of it that I may know how to act, and if any gentleman passing here should be in want of servants or people, I will, on his applying to me, get him supplied and settle what he is justly to pay for their allowances. If this take place, it will be a great and manifest relief and benefit to the inhabitants here.

*Answer.* No persons are to be seized. I will leave an advertisement with you to this purport in English, which you may send, as occasion may require by chobdar or peon to such gentlemen, and they will certainly attend to it, but in case of any European soldier happening to come into the town, and from drunkenness or madness beating or ill using the people, you will send a party of the guard of sepoy that will remain stationed with you, and having seized such person or persons send him immediately in a boat to me at Benares, giving the sepoy who accompany him wherewith to supply him with victuals on the road.

*The following advertisement was accordingly prepared and left with the Judge :—*

Whereas the Right Honorable the Governor General in Council has been pleased to institute a Court of Civil and Criminal Justice for the town of Ghazeepore and the limits thereof, and Moulvie Omer Ulla having been appointed Judge thereof on the part of the Honorable Company with the charge of the Kutwally as Magistrate for the Police of the said town and its boundaries, and whereas great complaints have been made by the inhabitants of the

Notification.

said town, that they have been liable to be seized as servants for the boats and necessaries of military detachments, or of gentlemen passing and re-passing by the said town, and have also had their property taken away against their will on similar occasions, and that on others the coolies, bearers, dandies and others thus pressed into service, have received either no part, or not the full and due reward of their labor, and that European soldiers have come into the town and beat and abused the inhabitant:—It is therefore hereby signified to and requested of all officers proceeding with detachments not to allow their men, especially Europeans, to come into the said town, and of all British subjects and Europeans in general, who may have occasion to stop at Ghazeepore, that they do not send their servants or sepoys into the said town or its limits to provide themselves with the necessaries or people they may have occasion for, but apply by letter to the Magistrate, who has instruction to be attentive to all such requests and will cause them to be complied with, to the utmost of his power, on the money which may be payable on that account for the purchase of such necessaries or the wages of the people wanted being sent to him, and as this Regulation is intended entirely for the public good, the convenience of travellers and the preservation of the national honor, which is interested in the prevention of disturbance between or on the part of Europeans and natives, it is confidently hoped that it will prove acceptable to the public, and that every person will act up to the spirit and meaning of it.

GHAZEIPORE:

*The 27th January 1789.*

With reference to this subject, intimation was given by the Resident to the Raja that, in conformity to that part of the Raja's Perwannah of the 7th October 1787, which specified that in the towns of Mirzapore, Ghazeepore and Jounpore there shall be chosen and appointed Hakims or Judges and Magistrates from amongst the natives of the country to administer justice to the inhabitants

Resident to the Raja, dated  
27th January 1788.

Communication to the Raja  
of those towns respectively, without being dependent on the Amils or Collectors of the revenue, and that in accordance to the orders of the Governor General in Council, the respectable Moulvie Omerulla had been nominated to the office of Hakim or Judge and Magistrate for the Police of the city or town of Ghazeepore, who will enter on his functions from the 1st of February next, and the Raja was requested to have this notified to the Collectors of the revenue and of the Customs at Ghazeepore, that they may not from that date and exclusive of their own Revenue Departments interfere in any way with the administration of justice, or with that of the

Kutwally or police within the limits of the town in question, but that they do in every proper instance co-operate and assist in the confirmation of the authority of the new Court. The Raja was also desired to have it proclaimed throughout the town two days previous to the 1st February, and to cause the copies of a notification prepared on the subject to be affixed at the Revenue Cutcherry and at the Custom house.

Whereas the Right Honorable the Governor General in Council has, from a due regard to the welfare and happiness of the inhabitants, been pleased to direct that a Court of Adawlut shall be established on the part of the Honorable Company's Government in the town of Ghazeeapore, to administer justice in all

cases to the inhabitants thereof and to all persons within its limits and to have the charge of the Police of the said town and the maintenance of the public peace in and throughout the same, the present Resident of the province of Benares, being now at Ghazeeapore, both hereby signify and proclaim to all whom it may concern the intentions of Government in this respect, in further pursuance of which, he hath moreover appointed as Judge of the said Court in its Civil and Criminal department and Magistrate for the maintenance of the Police of the said town, the Moulvie Omer Ulla, to whom all persons resident in or being for the time being within the limits of the town of Ghazeeapore, considering the said Moulvie as fully and permanently authorised to execute and act in the duties above described, are required to pay due and full obedience to his proceedings, as becomes peaceable and good subjects of the British Government, which have nothing more at heart than the general prosperity and happiness of all those persons placed under its protection, of which the present institution must be thankfully received and acknowledged as a striking proof. On the present institution all persons, having cause of complaint, where the cause of action lies or the person complained against is within the limits of the said city, are with the utmost freedom and confidence to prefer their petition to the Judge aforesaid, who will proceed to summon the Defendant and to try and decide on the cause as the laws of the Koran or Shaster direct ; in cases where parties may be dissatisfied with the decision of the said Judge, they may regularly appeal to the Resident at Benares, a copy of the instruction, which have been prepared for the guidance of the said Judge in the discharge of the functions dependant on him, is at all times to be open in the Court and to be accessible, to all men, and another copy is, for the sake of the greatest possible notoriety, deposited at the Cutcherry of the Custom house of Ghazeeapore, and in the Raja's revenue Cutcherry in the said town ; besides which, copies will be delivered and distributed by the Resident to all persons applying for them, that all parties may be duly and fully informed how to proceed in their suits, all which Regulations are to be binding and no others to be introduced in their stead or by way of alteration or amendment thereof, till such new or farther Regulations shall have been publicly notified and proclaimed during the period of one complete month, from the period of their arrival at

Ghazeepore, to the end that the inhabitants of the said town may at all times know and be aware of the laws by which they are to be bound and by which their persons and property are to be secured to them. The Collectors of the land revenue and of the Customs are not to interfere in the administration of Justice or in the Police of the said city, excepting in cases appertaining to the revenue, but are in every due and just respect to be aiding and assisting the present Magistrate, and with respect to the thieves, robbers and murderers, who, coming from the neighbouring districts, commit theft and robbery in the said town, the Magistrate now appointed, having traced out their haunts, will write to the Amil of the place, who is in conformity thereto to send such person or persons to the said Judge or Magistrate's Court, which is to take place and commence its functions from the 1st of February 1788.

Limits of the town of Ghazeepore for the purpose of ascertaining the local jurisdiction of the Judge.

On the East, the Tukea of Abdul.

West, the tank of Pahar Khan.

South, the Ganges.

North, the village of Kytotee.

Dated, Ghazeepore the 27th day of January, 1788.

The following Statement shows the Russooms (fees or taxes) previously collected in the Department of the Kutwal at Ghazeepore as taken from the accounts of the Custom officers:—

	Rs.	As.	Tung
Fees levied at the Ghazeepore Kotwally.			
1. Saleena or annual fee paid by all the trades being collected on account of Government, ... ..	81	0	0
2. Present made by all the trades to the Kotwal, ... ..	15	4	70
3. Muchulka, being a fee paid to the Kotwal on his taking obligation from all the trades to behave properly, ... ..	0	0	181
4. Holee, a fee paid to the Kotwal on that festival, ... ..	14	12	69
5. Chupperbundee, a fee or due paid to Government for repairing the Kotwal's Cutcherry, ...	16	0	16½
6. Bhet, a fee paid to the Kotwal under this head by all the trades, ... ..	11	5	69
7. Jajeem, a fee paid to Government for furnishing the Kotwal's Cutcherry with mats, ... ..	12	2	61½

8. Chandrattee, a fee paid monthly to Government on the appearance of the new Moon at 194 Tungas per month makes per annum,...	...	...	0	0	2328
					<hr/>
					150 7 286½

9. Rozeena, or daily receipts.

From the sellers of spirituous liquors and butchers in the town at the rate of 12 Tungas 6 Dumrees per diem, total per annum, ...	...	...	...	...	0	0	4455
Recapitulation of the above, ...	...	...	...	...	150	7	7322 $\frac{3}{4}$
In rupees, ...	...	...	...	...	150	7	0
In Tungas 7322 $\frac{3}{4}$ at 27 per rupee makes, ...	...	...	...	...	272	0	0
					Total, ... 422 7 0		

On consideration of these articles, as they appeared to be in their nature vexatious and liable to great abuse in the collection, and were at the same time in their amount too insignificant to constitute in that respect any real objection to their abolition,—the Resident, in the confidence that Government would approve of his intentions, now directed the Judge and Magistrate of Gha-  
zee-pore to abolish them entirely, and to refrain from collecting these or any other articles what-  
ever by way of Rusoom or dues on account of himself or his officers.

Sale of spirituous liquor  
to be prevented.

The Judge was further instructed to pre-  
vent the sale of any spirituous liquors within his  
jurisdiction.

On the 29th February 1788; Government approved of the appointment of the Judge, and directed the Resident to adhere as nearly as possible to the same plan in the establishment of the two Courts of Jounpore and Mirzapore.

In respect to appeals from the decisions of the Judges of the Courts, Government authorized the Resident to hear them in all Civil cases whatever, provided they be made within two months after the decisions, and where the causes of action shall not exceed 1,000 Rs.

Government approves of appointment of Judge and lays down rules regarding appeals &c.

It was noticed also that many of the houses in the town are yet inhabited by the descendants of those pensioned literati, who are too proud to beg, and too habituated to their family prejudices, to betake themselves to any other active line of life to gain a livelihood. Some of them retain still a considerable degree of learning, and that nothing but sullen philosophic pride induces them to live wholly retired in their houses, on the small means left to them without soliciting or even deigning to put themselves in the way of bettering their fallen fortunes.

It was hoped from the people being now relieved from all vexatious taxation and fully protected under a regular administration, that the town will in some measure revive under the new institution, or at least that its decay will not be accelerated, if it cannot be prevented by any mere active operation of Government.

The Resident intimated also that some of the decayed families in question enjoyed part of the annual Government allowance of 33,286-7-0, which Mr. Hastings settled to be paid by the present Raja to many proper objects throughout the Province, but that these allowances were not regularly paid, and the peculiar situation of the inhabitants of Jounpore, who still participate in them, renders it in some measure more than ordinarily interesting to humanity that what is thus bestowed should be honestly appropriated.

The charges connected with the establishment for the Court and  
Establishment, Police of Jounpore were, in regard to the more  
extensive and important jurisdiction of this place,  
fixed at a larger scale than those of Ghazee pore.

The necessary orders for regulating the appeals from the two Courts already established had been issued in conformity to the instructions of the Governor General in Council. These instructions might have been enlarged, and many or all of those contained in the Ju-  
Regulation of appeals. dicial Regulations for the Provinces of Bengal and Behar might have been adopted, but it was thought that burdening the native Judges with such variety of rules would only serve to perplex them and the suitors, who have been hitherto wholly unused to such a series of forms. Besides a few months actual experience would enable the Resident better to judge what further rules were wanted and best adapted to the situation of things ; in conformity to which, Resident meant with the Board's permission to prepare a fuller code, or entirely to adopt the Judicial Regulations as they stood at the time.

The Resident taking into consideration the orders of the Governor General in Council of the 29th of February, respecting appeals in Civil causes from the Courts of Ghazee-pore, Jounpore and that to be established at Mirzapore, the following Regulations were framed in conformity to those instructions and communicated to the Courts.

1st. That in all cases of a Civil nature, the party dissatisfied with the decree of the Mofussil Court shall be at liberty to appeal to the Resident at Benares by a petition of appeal stating the causes of appeal, so that every such petition, against any decree made in any of the said Mofussil Courts, be presented to such Mofussil Adawlut or to the Resident in his capacity of Judge of the Sudder Adawlut at Benares, within two months after the day on which the decree was made. Provided nevertheless that such person may prefer his petition of appeal to the said Sudder Dewanee Adawlut at Benares after such two months, if he can shew just and reasonable cause to the satisfaction of the Court of Sudder Dewanee Adawlut at Benares for not having preferred the same within the said two months, and if the petition of appeal be against any decree, whereby the right of possession of any house or land shall be decreed to the Plaintiff, all proceedings shall immediately be stayed, and no execution is to be had, or possession given under the decree appealed against, until the said appeal shall have been finally determined in the Sudder Dewanee Adawlut, if the party against whom the decree is given will enter into good and sufficient security in a sum equal to one year's value of the rents, issues and profits of such land or house, which shall have been decreed, to abide and perform such order as shall be made in the Sudder Dewanee Adawlut at Benares; but if such party shall neglect or refuse to enter into such security on or before the Court day next, after such appeal shall be preferred, then the Mofussil Dewanee Adawlut shall order execution to be had and possession to be delivered according to the decree; and in all other cases the Mofussil Dewanee Adawlut may either order the decree to be carried into execution, or that sufficient security be given by the party against whom the decree shall be made, in a sum equal to the sum of money, or the value of the thing decreed, for the performance of the decree, and if the Mofussil Dewanee Adawlut shall order the decree to be executed, security shall be taken from the party, in whose favor the decree is made, in a sum equal to the sum of money or value of the thing decreed, for the due performance of such order or decree as shall be made by the Sudder Dewanee Adawlut, and in all cases the party appealing shall give full and sufficient security in a sum not exceeding two hundred rupees for the payment of all such costs, and for the performance of such order or decree as the Sudder Dewanee Adawlut at Benares may think proper to award, or make thereof, and in every case, where any petition of appeal shall be presented in any Mofussil Dewanee Adawlut against any decree given in such Court, and such securities as are hereby required shall have been entered into, the Judge of such Mofussil Dewanee Adawlut shall immediately endorse on such petition, in his own hand writing, the day of the month and year on



which it was presented, and sign the same with his name, and shall likewise cause to be written in the margin of the record immediately opposite to the decree of the Courts the word, "appealed," and shall receive every petition of appeal and transmit the same to the Sudder Dewanee Adawlut at Benares, and the Judge shall cause notice in writing to be given to the appellant, that he will within six days certify to the Sudder Dewanee Adawlut the several proceedings held in the cause appealed, and that if the appellant shall not proceed in his appeal within fourteen days after the same shall have been received by and filed in the Sudder Dewanee Adawlut, his appeal will be dismissed, unless he the appellant, shall shew reasonable cause to the satisfaction of the Sudder Dewanee Adawlut for not proceeding therein.

*2nd.* That the Judge of such Mofussil Dewanee Adawlut shall, within six days next after the receipt of such appeal, certify, under his hand and the seal of his Court, to the Resident as Judge of the Sudder Dewanee Adawlut of Benares, the record so made up and authenticated as aforesaid, together with the original complaint, answer, replication and rejoinder of the parties, and the original deposition, exhibits, and every original paper read in the cause, and shall, before he shall transmit the same to the Sudder Dewanee Adawlut, cause true and faithful copies of all such originals, authenticated by the signature of the Sherishtadar or head Moonshee, to be made out and deposited in the Mofussil Dewanee Adawlut, in lieu of the originals, which said copies shall be and estimated as records of the Court.

*3rd.* That, where the cause of action shall not exceed one thousand rupees the Judgment of the Resident in his capacity of Judge of the Sudder Dewanee Adawlut at Benares is to be final, but in causes exceeding that amount, the parties are to be at liberty to appeal from the decision of the Resident to the Governor General in the Sudder Dewanee Adawlut at Calcutta, under the restrictions prescribed in the regulations for the administration of justice in the Provinces of Bengal, Behar and Orissa, of the particulars and nature of which every one may become acquainted by inspecting the printed Code for the proceedings of the Sudder Dewanee Adawlut at Calcutta, which is deposited in the Registry or office of the Resident at Benares.

*4th.* That for the purpose of ascertaining what causes are, and what causes are not appealable from the Sudder Dewanee Adawlut of Benares to the Governor General in Council in the Sudder Dewanee Adawlut at the Presidency, the mode of fixing what causes exceed and are under one thousand rupees be as follows :—

In causes respecting land, it shall be estimated according to the annual produce or Jumma, that is to say, Lakhiraj land at 10 times the amount of their annual produce. Ayma lands paying a quit rent to Government at 20 times the amount of their annual quit rent, and Malgoozaree land at one year's amount

of the Jumma to Government, and if for a house and the ground belonging to it, according to the price in the bill of sale, or, if there be no bill of sale, according to the appraisement of two creditable appraisers of the place.

5th. In all causes, the Mofussil Judges are, after hearing the cause and the evidence procured and considering all the vouchers of both parties, to pass their decision thereon according to the Moosulman and Hindoo laws in the manner distinctly specified in regard to each in their Sunnuds of investiture, which decision they are to announce in the public Cutcherry to the parties and to furnish each of them with an attested copy of the judgment passed, called in English a decree, under the Judge's signature and the seal of the Adawlut, which decree the Judges are respectively to order on the next Court day to be carried into execution, if either of the parties shall not then or before have applied to appeal; in which case, the Judges are to act according to the Regulation contained in the preceding articles.

6th. The Judges are on the institution of each cause, as soon as the petition of complaint is received, to take sufficient security from parties in the cause to carry on their suit and to abide by the Judgment of the Court when passed, or to appeal therefrom in the manner directed by the preceding Regulations.

On the 31st March 1788, the appointment of Lalla Bukshee Sing Judge appointed for the town of Mirzapore. to the post of Judge and Magistrate of the town or mart of Mirzapore was reported to the Governor General in Council. The investiture took place with the same Sunnud and under the same oath as was observed in respect to the Judge of Jounpore. The Raja of Benares was also present at this public investiture, in the same manner as on the occasion of the other two Judges.

The place being mostly inhabited and frequented by Hindoos, the appointment of one of their own religion to be their Hakim will be most gratifying to them, as the investiture of a Mahomedan Judge to the inhabitants of Jounpore, who are principally Moosulmans.

Having completed the institution of these Courts, the Resident ventured to pronounce that the measure would not only prove highly pleasing to the inhabitants of the towns for whose immediate benefit the Courts have been established, but create at the same time the best impressions in favor of Government in the minds of the people in general, by convincing them that Government did not scruple to sacrifice some part of the pecuniary advantages, which it enjoyed, for their welfare. The expense to which Government subjects itself for these new institutions, combined with the new Regulation regard-

ing the duties on foreign and inland trade and the relinquishment in favor of the natives of this country of the numerous interior cesses and exactions in the last mentioned department, could not but in some measure awaken the sensibility of minds the most obdurate, and it was believed that these acts of kindness do not pass without due observance and proper thankfulness from the thinking and more respectable part of the community in this country.

Government approved and confirmed the appointment of Mooftee Kureemoolla to be Judge of the town and suburbs of Jounpore and Magistrate of the Police thereof, as well as of the accommodation assigned to the Judge of Jounpore in the kila or fort. The regulations established by the Resident with respect to appeals from the Courts of Ghazeepore and Jounpore were also confirmed. The authority given to the newly appointed Magistrate to expend a sum not exceeding 2,000 Rupees on the piers of the Jounpore Bridge, that required support, and to make such necessary repairs within the fort as might be deemed indispensable for the purpose of the Judge's residence, as well as such as were required for the Court and Jail, was approved. The Resident was directed also to provide for the constant repair of the bridge at Jounpore at any expense not exceeding 1,000 Rupees annually.

Rs. 1,000 per annum sanctioned for repair of Jounpore bridge.

On the 10th June 1789, the Resident reported to Government a case, which related to the power of creditors to coerce and urge their debtors in such a degree as to occasion their death. He observed that this custom was authorized by the Mahomedan law, and the practice had become very prevalent in this country, owing to the total want of any Court for the administration of justice throughout the country, with the single exception of Benares, since 1781. He also pointed out that the above principle of the Mahomedan law might perhaps deserve some correction or limitation from Government, and suggested for consideration whether it would be advisable to leave it to the plaintiffs, in actions for debt and the like, to apply, if they preferred it, to either of the three Courts of Ghazeepore, Mirzapore and Jounpore—for it was no doubt the difficulty of obtaining real relief that drove men to take personal revenge on each other, more specially where the parties were both inhabitants of two of the most distant Pergunnahs, to resort from which to Benares to recover a small debt would, including the loss of time, probably expose the claimant to greater expense than the value of the cause, whereas if he could have applied to the Court in his own district, he might have procured redress comparatively speaking in his own neighbourhood.

Resident's suggestions in regard to cases of debt.

The Resident further intimated that should the idea suggested by him be approved by Government, measures might be taken for establishing this modification of the jurisdiction from the beginning of the ensuing Fuslee year, from which period also, he thought, it would be useful, with a view to check the licentiousness of parties in complaining without ground against each other in Civil causes, to introduce some public rusoom on law suits, and the system of awarding costs of suits, on the plan of the Regulations for the Courts of Bengal and Behar.

The decree passed by the Resident in the case above referred to was confirmed by Government, who observed that as regular Courts of Justice had now been established throughout the district of Benares, for taking cognizance of the claims of one individual upon another, no pretext remained for creditors confining their debtors, and as the sanctioning of such a custom must be productive of numerous oppressions in society, the Resident was directed to publish a proclamation throughout the district of Benares, declaring that any person convicted in a

Government order a proclamation to be issued prohibiting debtors taking the law into their own hands.

Court of Justice of having confined another on account of debt shall forfeit all claim to such debt, or shall be subject to the payment of such a sum

of money, as damages to the person confined, as the Court shall think proper to award upon a consideration of the circumstances of the case. This regulation was to be notified to the Judges of the several Courts for their information and guidance.

Government approved also the Resident's propositions that from the commencement of the ensuing Fuslee year, persons residing in any part of the country, to which the Jurisdiction of the Moolky Dewannee

Adawlut now extended, be allowed the option of applying in actions for debt and the like to either of the three other Courts of Ghazeepore, Mirzapore and Jounpore, and for establishing a public rusoom in civil suits and awarding costs of suits on the plan of the Regulations for the Courts in Bengal and Behar.

Option given to bringsuits for debt in either of the 3 Courts and authorizing court fees and the awarding costs of suit.

Should the rates of public rusoom now collected upon Civil suits in the Company's Provinces appear to the Resident to be too high, he was desired to propose to the Governor General in Council such other rates as may be deemed proper.

In conformity to the above order of the Government, the Resident issued on the 13th July 1789, a proclamation throughout the Zemindaree of Benares forbidding creditors to use force and violence or confine their

debtors, on pain of having their claims dismissed, and being also subjected to the payment of a suitable fine, according to the nature of the offence.

Proclamation issued accordingly. and the loss incurred by the suffering party from such imprisonment, and notifying that claimants could with the greatest ease attain their rights by instituting their claims in any of the Courts of Justice established in the four Sircars of the Zemindaree of Benares.

On the 1st October 1789, the Resident reported to Government the demise of the Judge of the Moolky Foujdaree Adawlut, or general criminal Court for the Zemindaree of Benares, and the appointment of one Agah Fukeeroodeen recommended by the Raja to the post. He observed that in the three Courts of Mirzapore, Jounpore and Ghazee-pore, as well as in the Moolky Dewannee Adawlut, the Judges were in all civil causes directed to be guided by the Mahomedan or Hindoo law, according to what should happen to be the law of the religion of the defendants, and that in the exercise of the appellate jurisdiction entrusted to him, he had extended this rule to the Company's Civil Court at Benares, about a year ago. He further intimated that it had before been made a rule, that causes of above 12 years' standing should not be entertained in the Mofussil Courts, without the party previously obtaining an order for that purpose from the Resident. To this, objections had been raised by the Judge of the city, relative to a question of mortgage, and several arguments adduced against the limitation in question, but these had all been refuted by the Resident, and instructions issued to the several Adawluts accordingly.

The Resident reported to Government on the 3rd October 1789 that in accordance to Government order of the 1st July last, he had issued the publication therein required against creditors exercising coercion over their debtors, but that, owing to some objections, he had not authorized the extension of the jurisdiction of the Mofussil Courts of Ghazee-pore, Mirzapore and Jounpore over the respective Sircars or divisions in which they were situated. He also intimated that, with respect to the establishment of fees and a commission to Government on the hearing of cases, by way of check to the licentiousness of complainants, the city Judge had suggested the expediency of his trying the introduction thereof in his Court, by way of experiment, before they be fixed and rendered general, when if they should be found to answer, they might be extended to the other Courts as well as to the Court of appeals at Benares. A recommendation was made for giving an increase of pay to

Fresh appointment of Judge of the Moolky Foujdaree Adawlat and remarks regarding rules in force.

Resident reports that he had not thought it advisable to extend the powers of the three Judges and that it was proposed to confine the levying of fees for the present to the city Court.

the Registrar and Translator to the Court of Sudder Dewannee Adawlut at Benares from out of the deposit fees or commission.

On the 14th October 1789, Government approved of the appointment of Agah Fukeeroodeen to the office of Judge of the Moolky Foujdaree Adawlut at Benares, as also of the directions given to the Judge of the Company's Civil Court at Benares to be guided by the Mahomedan or Hindoo law, according to the religion of the defendant, being the rule prescribed to the Courts of Mirzapore, Jounpore and Ghazeepore and the Moolky Dewannee Adawlut. The instructions issued by the Resident to the several Courts, in consequence of the correspondence which passed between him and the Judge of the city, were also approved.

On the 28th October 1789, Government approved of the reasons assigned by the Resident for his having deferred

Views and proceedings of the Resident approved by Government. to extend the jurisdiction of the Mofussil Courts of Ghazeepore, Mirzapore and Jounpore over the respective Sircars in which they are situated. The experimental introduction of fees and a commission to Government in the Benares Court, previous to fixing and rendering them general, was approved. An allowance of Rs. 160 a month to one of the Assistants, as Registrar and Translator of the Sudder Dewannee Adawlut at Benares, was authorized.



**COURT OF APPEALS**  
**AT**  
**BENARES.**





# COURT OF APPEALS

AT

## BENARES.

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Government sanctioned the establishment proposed by the Resident,

From Secretary to Government, dated, 30th April 1788.

regarding the Court of Appeals at Benares, and authorized the jurisdiction of the Sudder Adawlut by establishing appeals to it from the town Court.

The Resident intimated that he had communicated to the native

From Resident to the Governor General in Council, dated 7th July 1788.

Judge of Benares the Resolution of Government dated 30th April 1788, for rendering the decrees of his Court liable to appeal; but confessed him-

self to be at a loss in respect to the period from which such appeals should be admitted, and as he had got some cases complaining of decrees of some years standing, begged to be informed, 1st whether the new Court of Appeals at Benares should have a retrospective jurisdiction previous to its own institution, and 2ndly, if it had, from what date it should commence. That in the meantime the Resident would limit it in practice to the date of his arrival in Benares, and observed that it was the intention of Government, as it appeared, to vest in the Resident a similar authority in respect to the revision and approbation of criminal trials in the Court of the city of Benares, as he already possessed in respect to those in the Raja's Moolky and in the Company's Provincial Courts, but as this was not clearly expressed, though no doubt every authority exercised in so delicate a trust required the most explicit and direct establishment from the Supreme Government, this opportunity was therefore taken to suggest the matter for the consideration of Government.

He stated that the orders of Government dated 29th of February, to the Resident, treated directly of a power of revision being vested in the Resident in all capital cases only, but there was no doubt however that also those of a less heinous nature, as referred to in the Sunnud of investiture to the several new Judges, were meant to be comprehended under the authority in question. Yet for the sake of greater exactness, the Resident's idea on the subject was here submitted, that if it be found in any degree incorrect, it might be corrected.

The Resident reported having made over two cases to be tried in the Criminal Court of Benares, one of theft committed in the lines of

Chunar, and the other of resistance made to the Company's sepoy's by a tumultuous body of natives in Mohemadabad: in the first case, because the Raja's Court had no right to take cognizance of crimes committed within the boundaries of the Fort of Chunar, and in the second, because it was one of resistance to Government sepoy's requiring public and effectual example. He trusted that Government would approve of these measures, and promised in due time to make some amendment or substitution for the Raja's Moolky Adawlut

From Governor General  
in Council, dated 6th August  
1788.

Proceedings, dated 14th  
idem.

In reply to this Government communicated  
the following resolutions :—

That all decisions passed in the Benares Court, previous to the date of the Resident's arrival, should be deemed final, and authorized him to receive appeals from decrees in all cases or trials whatever, whether of a civil or criminal nature, passed in the said Court subsequent to the period above mentioned.

The Resident was to consider the power of revision in capital cases, vested in him by Government orders of the 29th February, as extending equally to all criminal cases, that might come before the Courts of Ghazee-pore, Mirzapore or Jounpore, and approved of the Resident's proceeding, in having committed the perpetrators of the robbery within the lines of Chunar and the persons concerned in the attack upon the sepoy's for trial in the Criminal Court of the city of Benares, for the reasons assigned.

# OPIUM CULTIVATION.



## OPIUM CULTIVATION.

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On the 9th April 1788, the Governor General in Council required information on the following points from the Collectors of the Districts where Opium was manufactured :—

1. Whether the mode of contracting for the opium is productive of any, and what, inconvenience to the cultivators.

2. Whether upon a supposition that the ryots were left to dispose of the opium cultivated by them, it would be possible to obtain an enhanced rent from the opium lands. In answer to this, the present rates of the lands with the proposed additional rent must be inserted.

3. What would be the increase of revenue upon the Jumma of each Pergunnah, in consequence of such enhanced rent?

4. Are the ryots who at present cultivate the opium at liberty, or not, to relinquish it at their own option?

5. Supposing this question answered in the negative, what would be the effect of a regulation, declaring them at liberty to cultivate the opium at their own option or not, with respect to the quantity and quality of the produce?

6. Is the situation of the opium ryots comparatively easy and comfortable, compared to that of other ryots?

7. Supposing the ryots authorized to dispose of the opium in such mode as they pleased, what would be the effect as to the quantity and produce of this article?

8. Are there any inconveniences attending a contract, which might be remedied under an agency?

9. Supposing the contract to be in future continued, are any regulations necessary for the care, comfort or protection of the ryots?

10. Are the ryots who cultivated the opium comparatively of a low or high caste according to the law and estimation of their sect?

11. Supposing the trade of opium left open to all, what quantity is expected to be received from Behar to the northern or western Provin-

ces, and whether such a measure would or would not occasion an influx of specie into the country?

12. Supposing the Company not to exercise a right of preemption, is there not reason to apprehend the institution of partial and petty monopolists to the inconvenience of the ryots?

In order to assist the Collectors in obtaining the information required, they were directed to require from Mr. Heatty, or his agents, an account of the measurement of the opium lands within their respective districts, and the Governor General in Council relied upon him to furnish it in the most accurate manner his materials would allow.

It was ordered that the reports, in answer to these queries, with such remarks as the Board of Revenue might think proper, be laid before the Governor General in Council by the 1st August next (1788.)

The Resident, taking these questions on the subject of opium into his consideration, referred them to the Agent who  
 Resident's Proceedings, dated 16th July 1788. had a very long experience of this article in the Province of Behar as well as of Benares; whose observations and answers having been received, they were deemed to be so full and applicable to the subject in general, in addition to the confidence entertained of the fidelity and honest intention in which the Agent had made these remarks, that the Resident thought he could not better answer the ends of the reference to him than by submitting the whole to Government, having been convinced that as long as the provision of opium was to be continued for the Company, it could hardly be better conducted than under the circumstances and regulations pointed out by the Agent.

He intimated at the same time that, with regard to the provision for the current year 1195 Fuslee in the Zemindaree of Benares, he had every reason to think that Government would be pleased with its quality; and that had the measure been commenced upon earlier in the year, the produce would also have been greater. That it would now however, it was believed, fall short of one thousand maunds.

Under the impression that the Governor General in Council would approve of his taking early measures for the next year's provision, by which means, it was computed it might be extended to 1,400 maunds at least in 1196, and to probably 2,000 maunds in 1197, the Resident issued a Notification on the subject with the approbation of the Raja of Benares, and proposed to advance immediately to the ryots 15,000 Rs. from the Treasury

during their present season of cultivation for the ensuing year, which would greatly encourage and assist them, and prove the means also of the increase in quantity for 1196, as above stated.

The following statement was given to show the general rates paid for poppy or opium land in the Zemindaree of Benares :—

1st kind of soil.	2nd kind of soil.	3rd kind of soil.
8 Rs. to 7 Rs. per Beegah.	6 Rs. to 5 Rs. per Beegah.	4½ to 4 Rs. per Beegah.

These might be taken as the average, but it was noted that there were great variations according to the soil and local circumstances of each Pergunnah.

The following is a translation of answers and observations furnished by Ram Chand Pundit on the questions put by Government relative to the cultivation of opium.

*1st.* The system of contracting for the opium is certainly troublesome to the Ryots ; the reasons for which opinion will be found in detail subjoined to these separate answers.

*2nd.* The Ryots would not consent to increase the rents of the opium lands, even on being left to dispose of the opium cultivated by them. The grounds of the belief will be found in the undermentioned detail. The present rates of the opium lands in the Zemindaree of Benares will be found in the accompanying separate statement.

*3rd.* Nothing :—as is premised in the preceding, answer.

*4th. and 5th.* The Ryots did not use to be, under the contract in Behar, at liberty in general to relinquish the cultivation. They are not now in Benares allowed the liberty supposed in the question. It does not appear why the ultimate effects should be either against the quantity or quality of the produce, but at first if they were left also to sell the opium to individuals, both might very probably suffer, as will be seen more at large in the detail hereunder annexed.

*6th.* There are no Ryots who cultivate opium solely, a Koeree Ryot, who cultivates 10 Beegahs of other land, will cultivate 1 Beegah of opium. An opium Ryot under an agency may be said to be happier and better situated than another Ryot, because the opium Agents are a protection to him against the undue exactions of the Collectors of the Revenue.



7th. Under a well regulated Government, by which is meant a just and systematic collection of the public revenue, they would no doubt in the end all improve, but while the Ryots continue, in a manner, at the discretion of the Collectors of the Revenue, no good could be expected from such a freedom as to quantity, quality or produce.

8th. A contractor cannot, it may be generally supposed, feel for the Ryots as an honest Agent will. This will appear from the undermentioned detail.

9th. Many; but few of them that would be effectual. One is to give a liberal price to the contractor, and not to be guided merely by the lowest offer, but more by the quality of the undertaker. Another would be to fix the price to be paid to the Ryots as nearly as possible and the weight they are to deliver, and a 3rd, that no Ryot be obliged to cultivate the poppy against his will.

10th. They are in Benares all known by the general denomination of Koerees, and cultivate what is here called Koyrar, viz., opium, tobacco, and vegetable &c. Their caste is that of Soodra, which is the lowest of the four general tribes of the Hindoos.

11th. If the trade were left open, about 2 or 300 chests would probably go to the westward and northward both from Benares and Behar. It is not probable that any influx of specie would be thereby occasioned, because the exporters, viz: Deccan, Western and Northern merchants, would import cotton and salt and shawls equivalent to their outlay here in opium.

12th. Certainly, at least in this country; that is, provided the Resident were not very vigilant, to prevent it, but if he were vigilant, it does not appear how such monopolies could extend to the prejudices of the Ryots. Such a general freedom would probably tend, at first at least, to the depreciation of the quality, from the great competition that would ensue, of which the Pykars would most likely avail themselves to adulterate the article.

Particulars referred to for the elucidation of the above answers.

I here subjoin the following particulars which are within my knowledge as to how opium business was carried on before the English monopoly, which will also shew what led to that monopoly, and the effects of the last mentioned measure, the consideration of which will throw a considerable light on the subject of the preceding questions and answers.

The principal seat of the opium culture has always been in Behar, and the first capital purchasers were the servants of the Dutch Company. As for instance, when before the monopoly, the Ryots of Behar carried on the cultivation of the poppy according to their several means, it was conducted in the manner

following:—When grain was cheap, the Ryots applied with great cheerfulness to the growth of the poppy, and when, by grain being dear, they saw a prospect of deriving a sufficient advantage from the cultivation thereof, they forsook that of the poppy, as being an employment so much more laborious and troublesome. In some years the poppy also suffered from the season and accidents, such as by strong winds, insects and hail, thereby reducing the produce, while in other years it was abundant. The native produce of the poppy being of course good and genuine, though by reason of the variety of soil, it differed somewhat in its appearance and perhaps a little in the quality, this occasional difference was provided for by the mixture of the several kinds, so as to form one merchantable mass. If any quantity was of a very bad quality, it was to be imputed to the overseers in some of the Pergunnahs, who from carelessness, want of knowledge or evil intention, sometimes used to depreciate or adulterate it. This was much the case in the Sircar of Shahabad and in two or three Pergunnahs in Sircar Sarun, such as Hoosseypoor and the Sircar of Champaran &c., where from the misconduct of the makers, neither the English or Dutch would receive it, and as that produced in Ghazeepore, which did not formerly exceed 100 maunds, its quality used never to be such as to become an object for exportation to the eastward, so that all the produce of the aforesaid places was bought upon the spot at low prices by the Western merchants, and if any of it occasionally found its way towards Patna, to make up for the deficiencies in the market, it used generally to be on examination rejected and bought up, as above noticed, at low prices for the western or interior consumption of India, which was supplied by this secondary or inferior produce, whilst all the best quality went to the eastward for exportation by sea and otherwise. The manner of buying the opium was then as follows:—There was a body of native merchants then resident at Patna, known under the appellation of the opium dealers, who, from the time of sowing in the month of Assin, made advances to the cultivators of the poppy, under a stipulation to get interest for the amount thereof, and to receive their opium, in consideration of their thus assisting the Ryots with advances, at a small rate in their (the merchants) favor, over and above what would be the common selling rate of the subsequent month of Bysakh, as it was in that month that the rate or price of the opium was fixed, according to the smaller or greater quantity of the produce, being first settled at about 2 Rupees per seer of 80 Sicca weight: and the Patna merchants at this rate receiving according to their stipulations with interest &c., the commodity for the advances they had made, they brought it into town and prepared the same carefully in their houses, so as that it might suit the European purchasers. There were also smaller dealers known by the names of Pykars, resident throughout the country at large, who made purchases and prepared the opium in their own houses from 10 to 50 maunds, but the commodity thus received from the Pykars was never genuine: After the opium growers had delivered to the Patna opium merchants as much of the commodity as liquidated their advances they then heightened their prices. In the month of October, the opium being prepared, the merchants used first to offer it for sale to the Dutch, and all the

merchants joining together fixed a price and agreement with the Dutch chief, a merchant having 500 maunds in his house contracting to deliver 200 maunds and receiving payment thereof to that amount. After thus settling with the Dutch, the merchants used to make further contracts with the English, but at an enhanced price above what the Dutch had agreed for, and thereafter they went and contracted with the French at a still higher price than they had stipulated for with the English. Thereafter in the month of November, the Dutch made a second contract with the merchants at a higher price than they had at first agreed for, and the commodity began to be delivered, and the Mofussil Pykars, taking something by way of Aret or brokerage, disposed of their goods to the Patna merchants, but there was very little thereof found of such a quality as to be accepted, it being on the contrary for the most part rejected. If in any year the demand for opium was more urgent than usual, the Pykars, by collecting the article from Shahabad &c., made it sink very much in quality, by which means the commodity became in general very much adulterated. The purchasing price of the Europeans ran then from 100 to 150 Rupees per maund, though in some years, by reason of the urgency of the demand and the competition among the gentlemen, the price has now and then risen to 200 Rupees, whereby many native merchants made fortunes, whilst on the other hand, by reason of European wars and other causes, the price has fallen as low as 70 or 75 Rupees, in which times both the merchants and Pykars were great sufferers. Thus the purchasing price of opium was various, but that variety never effected the revenue rate of the poppy lands, wherefore I conceive that even the laying of the trade open would not induce the Ryots to agree to increase the revenue, they have been used to pay for the present poppy lands.

When in the year 1162 Fuslee, by reason of the disturbances raised by Surajud Doulah, the English gentlemen left Calcutta, there being for 1163 no other opium purchasers but the Dutch, the latter pretending they had no occasion that season for opium, the merchants were thereby reduced even to entreat the Dutch to take it off their hands at 70 Rupees per maund, and that year all the merchants and Pykars were the next thing to ruin, so that in 1164, not having the means to make the usual advances to the cultivators, there was of course less opium cultivated. In the latter part of this year, the English having conquered the country, an English chief came to Patna and bought his opium at 75 Rupees per maund. In the next year 1165 the Shahzada's disturbances taking place, there was hardly any poppy cultivated, and there being nevertheless a great competition between the Dutch and English, the price of what could be brought to market rose to 140 Rupees per maund. In the year 1166, that half of the province of Behar, which lies to the southward of the Gauges, remaining in possession of the Shahzada, and the northern side remaining to the English, the Dutch became thereby excluded from making any provision of opium in the northern or English part of the country. The next year and that following, owing to the ravages the country had undergone, little or no opium was

produced and the competition between the English and Dutch raised it to 150 Rupees per maund. The year following that, the war between the English and Cassim Ali Khan occurring, and being after Cassim's expulsion, followed by that of Seerajood Dowla, the cultivation of opium was greatly diminished by those events. After the peace was restored, the gentlemen turning their thoughts to the purchase of opium, there was so little to be had, that they were content to buy the old commodity that had laid in the merchant's houses, at no less a rate than 200 Rupees, the knowledge of which high price exciting the poppy growers to increase the growth of that article; and the competition becoming still greater by the numerous purchasers, the gentlemen sent their several separate Gomash-tas into the different districts to make purchases for them on advances which they made for that purpose, and after the purchase, on the plea that the price rose too high, peons were put on the sellers and the price thereby reduced as low as was thought proper. By this means, the growers were greatly reduced by the peon's charges and the refund they had been obliged to make, and wherever the Dutch and French Gomash-tas had been sent to make their purchases, quarrels ensued between them and the English Gomash-tas and their people, so that this occasioned much confusion and some bloodshed, which continued for 2 or 3 years till the Fuslee year 1175, when a joint concern was made of it, in which the French and Dutch were admitted to a share, so that there was but one general agent as manager and purchaser of all the opium produced. Since that time the purchases of the western merchants have ceased, and in this way for 6 years, or till 1180 Fuslee, the business continued, although the monopoly was not so complete as to prevent those Europeans, who had no share therein, from managing to make advances through the Mofussil Pykars at an advanced rate, and these Pykars, getting the commodity in a secret manner from the growers, used to prepare the opium in their own houses, and deliver it in a debased state to those separate European gentlemen, and sometimes when parts of this clandestine provision was deducted, it occasioned great disputes in the Adawlut and elsewhere, and the debasement of the commodity became very prevalent. At last these complaints and contentions having reached the Council, Mr. Hastings thought fit to put an end to them by assuming the monopoly of the opium for the Company, allowing to the Dutch and French a certain quantity annually to be received from the English Company's Agent. This putting an end to the competition among the merchants, and the Pykars giving up their underhand traffic, the quality of the commodity even in Shahabad &c. became, by the exertions of the providers for the Company, so much improved as to meet with approbation, and even that of Ghazee-pore, which had never been considered as merchantable for the purposes of European commerce, was so improved as to be admitted as a part of the provision.

Heretofore a considerable quantity of opium used to be bought up by the western merchants and carried by the routes of Mirzapore and Chitterpoor into Marwar, the Rajpoots of which consume a great deal of this article, but being

unable at length to procure any from this quarter, they remembered that in former times some little opium had been raised in Marwar itself, and in this confidence they have so exerted themselves to raise the poppy in their own country, that it now yields opium enough for their own and the neighbouring consumption, so that they no longer depend upon us for a supply; but there being still a demand for a certain quantity for the consumption of Oude and Nepaul &c., this is supplied by the growth of Goruckpore in the Nawab Vizier's dominions, where the crude produce of the poppy is bought up by merchants and exported. From all which it has been inferred, in answer to one of the preceeding questions, that if the trade were laid open, not more than about 2 or 300 maunds would be required, or go to the westward or northward from the Company's territorial acquisitions including Benares.

On the establishment of the Company's contract, the contractor continued to the Ryots the same rates as had been prevalent in and from the period of the free or open trade, but there were some new vexations introduced upon the Ryots, such as urging them to increase their poppy cultivation beyond their means and conveniency, from which the Ryot not unfrequently would buy himself off by a Nuzzer to the contractor's native agent, whilst those who could not or would not pay were obliged to conform, which generally ended in a failure both in the poppy crop and in the Ryot's revenue. In other places, the Zemindars and Chowdries, being unwilling to have any poppy sown within their limits, because of the protection which the Ryot thence derived under the contractor's native agents from their undue exactions, would bribe such agent so as to induce him not to make any engagements in their country, although both the soil might be adapted and the Ryots ready to enter into engagements, which operates also as a prejudice to the Ryots. Again when the contractor's agents at the proper season go to measure the poppy lands and to estimate the produce, they are liable to be bribed in this case by the Ryots, and thence favoring such as give them any thing, by a low estimate of such Ryot's produce, and making up for the same by an undue enhancement in their estimation of the growth of those cultivators, who give them nothing. At the time also of weighing and delivery, he, who does not deliver to the full amount of the estimate thus made, is liable to ill usage, whilst others are allowed to keep their surplus, which they are perhaps allowed to sell to the others at a profit, to make up an artificial deficiency. These are evils that may attend a contract, to which may be added that of the necessity of the contractors exacting, where the pretended defaulter cannot make up his quantum in opium, a ready money penalty equivalent to the amount thereof. Besides all this, the opium is or used to be weighed by the hands of Dandidars or weighmen, and there are great disputes on that head, some of the Ryots complaining that there is such deficiency turned out in the quantity they brought from home, and others that there is such another loss. If the grievances above stated, supposing them still to exist, were fairly obviated, it appears to me that the carrying on the opium business as a monopoly is the best mode, as well for

the Ryots, as for the preservation of the quality and the good of the country at large, including the advantage of the Company, for 1st, it is certain, that the Ryots now receive the same price as when the trade was free and open, and although they then had now and then a possible expectation of raising the price, they must as often have been under apprehensions of its falling, added to which they had the trouble of looking out for a purchaser, whereas now that they are sure of getting their advances from the Company at any time they like between Katiek and Fagoon, and deliver the commodity from Cheyt to Sawun, without paying any interest or premium whatever on their advances, and without having any solicitude about the rise or fall of the prices, or about their securing a market, not to dwell on what they find a great advantage, viz., the protection they experience from the opium agents against the Zemindars and their other tax-gatherers. All these circumstances combined shew that the monopoly of opium is in fact no hardship or evil on the Ryots, and that it tends also to keep up the quality of the commodity, and it seems to follow from this, that when the trade was free and open, the Pykars greatly adulterated it, as hath been above shewn, and the western merchants being also satisfied with that of a debased quality, these circumstances kept always much inferior opium in the market, which is not the case at present, but would be again most probably were the trade laid open, and once generally debased it is no easy matter to restore the quality.

In regard to the effect upon the country, it is to be observed that, when the trade lay open, there were many wealthy native merchants who made it their sole business to deal in this article, making advances to the Ryots and selling again to the foreign Companies &c., and disposing easily of the rejected or debased part of their provision to the western merchants for ready money. But now these wealthy dealers are no more, the foreign Companies have no longer any credit or stability and the western purchases have entirely stopped. Should then the trade be now laid open, who are there to make regular advances to the Ryots? No doubt several English gentlemen would resort to this commerce and make advances through the Pykars, which would probably soon bring on mutual disputes; whereof the Pykars will not fail to avail themselves to debase the quality of the commodity and to make their profit at the public expense. Now the Ryots enjoy regular and large advances from the Company without interest or premium, which is a great advantage to them, and constitutes in a manner their surest dependance, at the same time that the quality and price of the commodity remains permanent, and therefore it only seems to me necessary to provide against the several evils above-mentioned, to which a contract or monopoly of any kind is more particularly liable, which may, I think, be effected by the following means:—

Let any gentleman of a feeling heart and a good understanding be appointed to manage this business as agent and not by contract, and let him choose good native deputies to act under him. Let the cultivation of the poppy land

be begun from the month of Assar, when according to the abilities and free good will and desire of such of the Ryots as have ground adapted to the culture of the poppy, a proportionate advance should be made to such Ryots from Assar to enable them to carry on their first cultivation, upon condition that no other article but the poppy shall be therein sown. The Ryots should also be encouraged not to suffer themselves through fear to be misled by the threats or cajolements of the Zemindars, by being assured that they shall not be allowed to oppress them, and especial care should be taken to convince all the Ryots, that none but such as are freely inclined and desirous shall be asked or required to follow this cultivation; and they, who thus voluntarily undertake it, should be bound to deliver the crude material in a pure state to the Company's agents, and be liable to punishment either for imposing adulterated opium, or for disposing elsewhere of whatever may be produced. The Dandidars should not be allowed any longer to be the weighers of the commodity at the time of the delivery, as they hitherto have been, by poizing the scales in their own hands, but (as has this year taken place at Benares,) let the scales be pitched fairly in the ground and not held in the hands of any man, and let the weight be thus taken openly, according to the rate agreed upon, in the Ryot's presence, who then seeing no ill-usage will be the less tempted on their part to over-reach Government, and will be as ready as Government can wish them, without any efforts on its part to increase the the poppy cultivation, and in this mode, whilst grain continues reasonably cheap, the poppy cultivation must annually increase. It is however essential that the manager of this article on the part of the Company should himself and in his own person attend to every thing concerning it, and not throw the care of it upon deputies, who in proportion as they find him careless will infallibly prove unfaithful. The Ryots should never be let off without punishment whenever detected either in delivering the juice of the poppy in an adulterated state or in disposing of it elsewhere; and finally, after its receipt into the warehouse, it should be made up with the greatest care, that to whatever region it may be exported, its good quality may redound to the honor of the agent.

The following is a translation of a notification and order to the  
 1788 A. D. Raja about the provision of opium to be made in  
 the Zemindaree of Benares during the Fuslee  
 year 1196 :—

Whereas the promotion and increase of the provision of opium for the Hon'ble Company is desired and requisite, and the agency for this business having been in consequence committed from Government to Ram Chand Pundit; he has been instructed to settle engagements accordingly with the Ryots, who cultivate the opium plant in the Pergunnahs throughout all the four Sircars, as well in the Nizamut lands as in those of Jagheers and Ultumghas &c., and to cause the said Ryots to receive the Pottahs for the cultivation of 1196 Fuslee in the presence of the Amils from the Ameens, in conformity to the regulations

which have been already issued on that subject in respect to all Pottahs in general; and wherever there be land and water fit for the growth of the poppy, to cause the same, as far may be consistent with the means and conformable to the fair and free good will of the cultivators, to be prepared and kept for the poppy seed, and to make to the said Ryots such small present advances as may be necessary to promote the cultivation now carrying on; to the end that they may in all ease and comfort prepare this said land for the purpose in question, and at the season for sowing, sow the poppy seed therein; and also take engagements from the said Ryots that whatever opium growth shall be thence produced, they do deliver the same in the pure and genuine state to Government and not sell the same to any other. Therefore it is now written that he (the Raja) should address Perwannahs to all the Amils and Ameens, to be duly aiding and assisting in the said business according to the representations of the said Pundit and his deputies, and that they (the Amils &c.) do signify in express and positive terms, that if any of the Zemindars and Talookdars &c. do in any respect unjustly counteract the progress of this business, they will be punished by Government.

*Dated 16th Ju'y 1788.*

On the 2nd November 1788 the Resident despatched 300 Chests of opium made in the Benares Province. The cost of each chest being nearly 150 Rupees. He intimated also that there would be a further despatch of about 180 or 190, or, at the most, not exceeding 200 Chests, by the end of the month, being the remainder of the provision for 1787-88, and stated that this opium was really genuine and unmixed and had been prepared with great care.

The Raja of Benares having preferred his claim to the Custom House duty on the Company's trade in opium in his Zemindaree, the deductions allowed to him by the Resident on this account were confirmed by Government on the 17th December 1788.

On the 2nd January 1789, the Resident reported to Government, that there having been undue hardship imposed on the native providers of opium in the weight taken on their deliveries and the *batta* exacted on the payments made to them, he had authorized the agent to reduce the surplus weight heretofore taken from 8 to  $2\frac{1}{2}$  Seers and to pay the cultivators in real Benares Siccas, instead of exacting a *batta* of 5 per cent. as had been customary. He stated also that these two articles will enhance the price from 150 Rs. per chest of 2 maunds, as originally proposed by the Agent when the Agency was settled in his favor, to the amount of 30 Rs., or 180 or 190 Rs. per chest, but in consideration of the relief afforded to the ryots and the encouragement given to the culture of so valuable an article by these means, he expressed a hope that Government would approve.



of the proposed degree of excess in the price. In case Government ruled otherwise, it was still in Resident's power either wholly to withhold the proposed relief or to reduce it to such a standard, as Government might authorize.

The Resident further observed that some additional expense had been incurred, by having the manufacture of the opium carried on at Benares instead of Ghazeepore, but this charge would be more than compensated by the acknowledged superior quality of the commodity which had lately been despatched to the Presidency. The cost of transportation amounting to Rs. 2 and 4 annas per chest would, it was calculated, be made up by the profit on the sale of such part of the opium as was necessarily expended in the consumption of Benares, for which purpose there was an authorized retail shop at the Company's godown in that city.

On the 6th February 1789 the Resident submitted to Government the general account of the opium provided for the Company for the year 1195 Fuslee within the Zemindaree of Benares, including the charges of building godowns for its reception and preparation. The whole charge did not amount to quite 3000 Rs., which was not above half of the moderate sum at which it was first computed.

He stated also that the annual account was incomplete, as the reward to be assigned to the Company's native agent had to be settled by Government, according to the tenor of Government resolution of 7th December 1787. And as it was noticed in that Regulation "that in fixing the reward of the agent for the provision, the Governor General in Council will attend to the Resident's representation of his conduct," it became his duty to express the high sense he entertained of the ability, zeal and fidelity with which the said Agent had conducted himself throughout the year, in proof of which he referred to the favourable opinions which had been generally entertained of the quality of the last year's provision by the merchants at the Presidency.

Fifteen Sicca rupees were ordered by Government, on the 24th April 1789, to be paid to the Agent for each chest of opium provided by him for the Company within the Zemindaree of Benares for the year 1195, as a reward for the zeal and integrity which he had manifested in the superintendence of the provision and manufacture of that article.

On the 28th September 1789 it was intimated to the Resident at Benares, that the proposals of Mr. J. Williams for the provision of opium in Benares had been accepted, and that the contract had been settled with

him by the Governor General in Council for a term of 4 years, beginning from the 1st of September. The quantity of opium to be prepared in Benares annually was fixed at 500 chest, and the Resident was directed to insert a stipulation in Mr. William's engagement, that in addition to the conditions expressed in the advertisement, one half of the quantity provided upon his contract should be delivered at the Presidency by the 1st of December, and the remainder by the 6th of January in each year, beginning with the year 1790-91. It was ruled also that although the contract specified that the advances to the contractor should be made in Sicca rupees, and that no other specie should be advanced by him to the ryots, yet it was to be understood that if rupees of any other specie should be the currency of the districts, the Company might advance to the contractor, and the contractor to the ryots, in that currency, valuing the same at the established provincial batta between rupees of such currency and those of the Sicca standard. The Governor General in Council was very desirous that the contractor should not suffer the least disappointment in respect to the periods at which he ought to receive his advances.

The Resident issued a general notification on the 9th November following to the Raja, the Judges of the Adawlut and the Amils of the Benares province, regarding Mr. William's contract, specifying the duties of be paid by the contractor on all opium imported from the Nawab Vizier's dominions, and observing that the Koerees and ryots are to be made acquainted with the conditions of the contract, which are all calculated for their ease and advantage, in order that they may act accordingly.

On the 23rd idem, the Resident reported to Government that he had some correspondence with the present opium Contractor and that there was an apprehension of a deficiency in his provision. That he had issued an advertisement for the encouragement of the poppy cultivation during the rainy season, but did not make the advances to the ryots, on its becoming soon afterwards known that the future provision was to be made by contract. He intimated also that the provision of this article under the agency for the past year had been ascertained to amount to 518 Chests or 1036 maunds; and that in quality it would be found to be equally as good as that of last year provided under the same management. That of the above number of chests, 400 had already been despatched to the Presidency, and, of the remaining part, 117 Chests were now being embarked and 1 chest had been kept to serve for occasional muster, but if Government thought this unnecessary, this chest would also be despatched to the Presidency. The Resident solicited the orders of Government to pay the agent his commission, which it was supposed would be at the same rate per chest

as last year, so as to close all the opium accounts of the Benares district under the expiring agency, observing at the same time that the articles of the opium advertisement would be published as directed in Government order of the 11th Instant.

Resident's proceedings on the complaints preferred by the opium ryots, and his correspondence with the Contractor, were approved by Government on the 9th December 1789. He was authorized to pay the agent his commission at the same rate as was allowed in the preceding year, and permitted to retain one Chest or two mounds of opium from the provision of last year for an occasional muster.

A representation having been submitted to the Governor General in Council by the opium Contractors on the subject of the preservation of their privileges, it was ordered on the 19th February 1790, that all British subjects, who shall be detected in acting contrary to the Regulations of Government limiting the provision and manufacture of opium to the public contractors, shall, upon proof of the offence, forfeit the Hon'ble Company's protection, and be sent to Europe.

That any native guilty of same offence shall, upon proof thereof being established in any of the Courts of Dewanee Adawlut, be subject to a fine of 375 Sicca Rupees per maund, for every maund of opium which he may be convicted of having illegally provided:—one half of the above fine to be paid to the informer, and the other half to Government.

The Judge of the Moolky Adawlut, after reciting the three general cases, in which, according to the 15th article of the existing opium regulations for Benares, the Koorees are liable to be called to account for short deliveries of the amount of opium ascertained by the Kunkoot or estimate of the crop, stated the following further distinctions and queries.

1st. In case that no deficiency in the deliveries of the amount of the koot or estimate be proved, and that on the contrary, the former be proved equal to the latter, whilst the ryot has at the same time sold to other people, that this circumstance of the sale of the additional quantity was liable to three distinctions.

1st. It may be the produce of the current year but beyond or above the estimate.

2nd. It may be the produce of former years.

3rd. It may be the produce not of the seller's cultivation, but of his purchase from others in the way of trade.

Instructions were requested by the Judge on these three points.

The Resident taking into consideration the above queries and finding that they were not specifically provided for in the Government regulations, laid down the following rules subject to the approval of the Governor General in Council.

*1st.* Where the quantity sold to others, and above or beyond the estimate, is the produce of the current year, that the seller be thereon, according to the regulations, subject to a fine of 4 Sicca rupees per seer for so much as he has thus sold, with confiscation of the said opium where it can be found :—and where it cannot, by a fine of ten Sicca rupees per seer as already directed ; because in all cases, it is the duty of the opium grower to deliver all his present year's produce to the contractor for the prices fixed by Government.

*2nd.* Where the quantity sold to others shall have been produced in former years, the seller to pay a fine at the rate of Rs. 325 per maund, according to the advertisement published by order of the Governor General in Council under date the 19th February 1790.

*3rd.* The same rule is to be applied in this case as in regard to the 2nd.

Copies of the application from the judge of the Moolky Adawlut, and of the Resident's answer to the queries therein contained, were sent to the other Adawluts for their information and guidance, and intimation given to the Contractor.

These rules were approved of by the Governor General in Council on the 28th May 1790.

On the 1st July 1791, Government transmitted the accompanying copy of a letter from the contractor for Benares opium and directed the Resident to furnish his opinion on the propositions therein contained. The opinion thus called for is not forthcoming, but the letter is given, as exhibiting the views of one well acquainted with the subject.

To

THE RIGHT HON'BLE CHARLES EARL CORNWALLIS,

*Governor General in Council.*

MY LORD,

The management of the opium produce of this Zemindaree never having been before under a contractor, that regular system and strict observance of

engagements, which have necessarily been introduced in other parts of the country for the security of the contractor, have never been adopted in this, and the Ryots from never having been under control are in the constant habit of infringing or evading the orders and Regulations of Government relative to the cultivation, and as my abilities to execute my engagements with the Hon'ble Company depend solely on the cultivation, it is necessary to guard against any evasion of or opposition to the spirit and intentions of these Regulations, I am therefore induced to solicit your Lordship's attention to the following fact.

1st. Many of the Koerees of a particular part of this Zemindaree, having entered into engagements with me for the cultivation of a certain quantity of ground with poppies, for which they had received advances, have been found to intermix such a quantity of different roots and vegetables as sometimes nearly to occupy half the space ; and, contrary to the practice of any other part of the country, allow them to remain to flower and seed amongst the poppies, which not only impoverishes the soil and injures the produce, but renders the quantity of ground under Opium cultivation extremely indefinite and precarious.

2ndly. It is not uncommon for the cultivators, after having entered in engagements and received advances from me for the cultivation of a certain quantity of ground with poppies, and having prepared it professedly for that purpose, to transplant into it tobacco, or sow it with grain, and set my agents at defiance, as the Courts of Adawlut are incapable by the Regulations of affording any other redress than a return of the money with interest at the rate of twelve per cent. per annum, which, instead of a punishment, would become a convenience, as they can not borrow money among themselves on such easy terms ; I therefore trust your Lordship will see the necessity of directing some summary mode of proceeding in such cases, as tedious prosecutions are in general too late to avert the evil, and only serve to create and support animosities between the parties and my agents.

3rdly. The conditions of contract implying that the contractor is to be secured in the cultivation of a quantity of ground equal to that of the preceding year, and no mode being pointed out for enforcing it either by fine or punishment, it remains in great measure at the option of the Ryots, and from the great encouragement given to the cultivation of sugar and tobacco in this Zemindaree, should they be inclined to exchange the cultivation of the poppy for that of either of those, it would tend to involve the contractor to ruin.

I further beg leave to represent to your Lordship that many of the Koerees in the Pergunnahs bordering in the country of the Nawab Vizeer, who have been long in the habit of concealing and secretly disposing of opium, resist the orders of the Government, directing an estimate to be made and agreements entered into for the delivery of the opium, the produce of their grounds, conformable to the 12th Article of the conditions of contract, with an evident view to

conceal and dispose of part of it in the Vizier's country, where they meet with a ready sale; and with that intention they withhold their opium from my agents as long as they can, to the great detriment of the manufacture as well as injury to the opium, which, if not made into cakes by the end of June, becomes liable to damage, from the difficulty there is in drying it during the rainy season, and as the whole of the Opium is collected from the poppy by the end of March, there can be no reasonable excuse for withholding it longer than till the beginning of May, when the season for manufacturing commences.

Your Lordship will readily conceive the greater number of difficulties and embarrassments there are to encounter in this country, than where a regular system and authority have been long established for the mutual ease and convenience of the Contractor and the Ryots. I therefore trust your Lordship will be pleased to direct such remedies for the security of the Opium cultivation of this Zemindaree as the nature of the circumstance requires.

I have &c.,

(Sd.) J. L. WILLIAMS,

*Contractor for Benares Opium.*

BENARES :  
The 13th June 1791. }

The Resident reported on the 19th June 1792 that having, in consequence of some late discussions between the Opium Contractor and the Judges of the several Courts, had occasion to recur to the Regulations in force for preventing all prohibited dealing in that article, the Contractor had referred on this occasion to a Proclamation by the Governor General in Council issued on the 4th of March 1791, subjecting illicit purchasers to the same penalties as counterband sellers of this article; whereby in almost every suit there would be levied a double penalty instead of the single one, hitherto adjudged in the Courts here. Although this proclamation appeared to be meant more immediately for Bengal and Behar, (which might account for the Resident's not having been furnished with it) yet as its tenor and spirit applied equally to this part of the country, as far as regarded the prevention of smuggling, and as it was officially transmitted to the Contractor here for his guidance, the Resident had thought it therefore his duty to enforce it by instructing the Courts accordingly.

The Government in reply on the 29th June 1792 directed that the Regulations contained in the following Proclamation of the 4th March 1791 relative to smuggled Opium be extended to the Province of Benares.

### *Opium Proclamation.*

By the twentieth article of the conditions of the existing contract for the provision of Opium in Bengal and Behar, dated 29th July 1789, Ryots, embezzling or disposing of Opium, are declared liable to a fine of four Sicca Rupees

per Seer, in addition to a confiscation of Opium, when it can be seized, and when it cannot be seized to a fine of ten Sicca Rupees per Seer, recoverable in the Dewannee Adawluts by the process laid down in the judicial regulations. On the 19th February 1790 a further notification was published by order of the Governor General in Council, that all the British subjects detected in \* acting contrary to the regulations of Government, limiting the provision and manufacture of Opium to the public Contractors, shall, upon proof of the offence, forfeit the Honourable Company's protection and be sent to Europe, and that any native guilty of the same offence, shall, upon proof thereof being established in any of the Courts of Dewannee Adawlut, be subjected to a fine of three hundred and seventy five Sicca Rupees per maund, for every maund of Opium, which he may be convicted of having illegally provided; one half of the above fine to be paid to the Informer and the other half to Government.

The Governor General in Council, in consequence of a representation from the Contractors, has been now pleased to order a repetition of the above recited notification of 19th February 1790, and to direct it be at the same time declared, that all persons, not European British subjects, who may be proved to have purchased smuggled Opium, or in whose possession smuggled Opium may be found, shall be liable to the same fines, as are imposed on Ryots selling or embezzling Opium, viz. four Sicca Rupees per Seer in addition to a confiscation of the Opium, when it can be seized, and when it cannot be seized ten Sicca Rupees per seer, recoverable in the Dewannee Adawluts by the process laid down in the Judicial Regulations, such fines as well as the net proceeds of the Opium confiscated to be paid half to the Informer and half to Government. Also that all Zemindars, Talookdars or other land-holders (when not themselves the purchasers or possessors, of the Opium, in which case they will be subject to the fines above-mentioned) shall be liable to the like penalty of ten Sicca Rupees per Seer, recoverable and payable as aforesaid for all smuggled Opium, which may be proved to have been sold within the limits of their lands with their connivance or knowledge.

BENARES :

*By order of the Board of Revenue.*

*The 4th March 1791,*

On the 5th July 1793, the Revenue Board forwarded, for information and guidance, copy of the following advertisement issued by Government with reference to the opium contract :—

Public notice is hereby given that as the present engagements with the Hon'ble Company for the provision of the opium in the Provinces of Bengal and

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\* The following addition was subsequently proposed by the Opium Contractors to be inserted here: "Any way illegally obstructing or preventing the cultivation and extension of the Opium investment directly or indirectly." In July 1794 Mr. Duncun informed Government that there did not appear to be any material objections to the Proclamation being made applicable to Benares with the proposed addition.

Behar and in the Zemindaree of Benares, will expire on the 31st August next, sealed proposals of contract for the future supply thereof will be received at this office on or before the 10th day of June. They must be accompanied with two good and sufficient securities named therein, for the due performance of the contract, and may be made on account of Bengal, Behar and Benares collectively, or for each separately, or on account of Bengal and Behar, or Bengal and Benares, or Behar and Benares.

The contract for the provision of the opium in Benares to be held under the following conditions :—

*First.* In the event of the Court of Directors disapproving of the terms of the contract, or making any alteration in the mode of providing the opium in Benares, or relinquishing the provision of the same altogether, the Governor General in Council is to be at liberty to annul the engagements, which may be entered into in consequence of this advertisement, from the end of the year, or season, (that is, the 31st of August) in which the notifying such disapproval, alteration or relinquishment, shall be received in Bengal.

*Second.* The contract is to be for four years commencing from the 1st September next.

*Third.* The contractor is to engage to deliver annually six hundred chests of opium of two maunds each, each maund containing forty seers, and a seer weighing 76 Benares rupees and four annas. The contractor is to receive for every chest of opium of the above mentioned weight, which shall be delivered by him, over and above the stipulated quantity, the sum of Fifty Sicca Rupees per chest, in addition to the contract price.

*Fourth.* The contract is to be concluded for Sicca Rupees, and the advances to the contractors are to be made in that specie, and no other specie is to be advanced by him to the Ryots; the advances are to be made to the contractors in the following proportions and at the under-mentioned periods :—

In Assar, ...	...	...	...	...	2 sixteenths.
Sawun, ...	...	...	...	...	3 ditto.
Bhadon,	...	...	...	...	3 ditto.
Assin, ...	...	...	...	...	3 ditto.
Kartick,	...	...	...	...	3 ditto.
Aughun,	...	...	...	...	2 ditto.
					<hr/> 16 ditto. <hr/>

*Fifth.* The opium to be delivered in the 1st year of the engagement is to be equal in quality to a chest of approved Benares opium, delivered in the last year of the existing contract; that of the second year is to be equal to ap-



proved Benares opium of the first, and a corresponding rule is to be observed with respect to the deliveries in the two years succeeding. Three chests of approved Benares opium of the years, from the supplies of which musters are to be taken, will be deposited at the office of the Board of Trade, as a standard for ascertaining the quality of the opium delivered. The deliveries shall be compared with the musters by one of the members of the Hospital Board and a person appointed by the Board of Trade, and any disputes that may arise between the officers of Government and the contractor, regarding the quality of the opium, are to be determined by the three creditable persons to be appointed by Government, who shall be bound by oath to decide impartially.

*Sixth.* The contractor is to pay to the Company a penalty of three hundred Sicca Rupees per chest, for every chest of opium short of the stipulated quantity, of which he shall fail in the delivery, and to refund the amount of the advances made to him for the provision of the quantity deficient; should either the whole or any part of such deficiency be occasioned by hail storms, hurricanes or any other calamity of season affecting the crops, the contractor is not to be subject to the payment of the above-mentioned penalty for such part of the quantity deficient, as he may prove to the satisfaction of the Resident and the Governor General in Council to have been occasioned by such calamity, but he shall only refund the amount of the advances with an interest of eight per cent. per annum for the time he may have had the use of it. The contractor, within five days after such calamity shall have occurred, is to represent the same to the Resident, in order that he may take the necessary measures for ascertaining the loss occasioned thereby, as directed in the thirteenth Article. Should the contractor fail to inform the Resident of such calamity within the period above-mentioned, no remission of the penalty will be allowed him for deficiencies occasioned thereby in his deliveries.

*Seventh.* The contractor is to deliver to the Company or their Agents all the opium which he may be able to provide, and to pay a penalty of seven hundred and fifty Sicca Rupees per chest for every chest of opium that he may sell, barter, or otherwise dispose of to any other person or persons whomsoever.

*Eighth.* The opium is to be delivered by the contractor at the Board of Trade office in Calcutta. The charges of package and manufacture, and the charges and risk of transportation and delivery, are to be on account of the contractor.

*Ninth.* The contractor is to pay to the Raja of Benares a duty of two and half per cent. on all opium that he may import from the dominions of the Nawab Vizier, on the valuation that may be specified in his Excellency's Rowannah, and a duty of two and half per cent. to the Company on the valuation inserted in the Benares Rowannah, (which will be the same as that specified in the Rowannah granted by the officer of the Nawab Vizier's) upon its entering the

Company's Provinces. Upon all opium provided within the Zemindaree of Benares the contractor upon exportation thereof is to pay to the Raja a duty of two and half per cent. on the valuation specified in the Benares Book of Rates, and a duty of two and half per cent. on the same valuation to the Company upon its entering the province of Behar.

*Tenth.* The contractor is not to import or provide any opium, the produce of Behar, or Bengal, under pain of the same being confiscated. This restriction however is not to operate with regard to Behar, should he contract for the provision of the opium of that province, nor with regard to Bengal, should he engage to provide the opium of that province also.

*Eleventh.* The contractor is to pay to the ryots two Benares sicca Rupees and eight annas for each seer of pure opium weighing ninety six Benares sicca Rupees, and to advance the same to them at the customary periods. It must however be clearly and particularly understood, that the Ryots are to have it entirely at their option to cultivate the Poppy or not, as they may think proper. The contractor is to be allowed to take from the ryots, exclusive of the above weight, a surplus of one chattaek per seer, making two and half seers per maund, as an allowance for the drying up and wastage of the crude material, before it be made into cakes. This allowance however is not to be exacted by the contractor until the end of the year or towards the ultimate settlement of accounts.

*Twelfth.* The contractor or his agent, at the season for sowing the Poppy, is to be allowed to take engagements from the cultivator for the specific number of Beegahs to be cultivated only, and not also for the specific quantity of opium to be produced in those Beegahs. When the Poppy shall be full grown, the contractor is then to depute his agent, who with the cultivator shall proceed into the field, and with the assistance of two or three other creditable cultivators, form the estimate of what such field is to produce, whereupon the grower shall enter into an engagement to deliver so much, and should the field produce more, to deliver that also pro rata.

*Thirteenth.* In the event of the crops being injured by hail or any other calamity of season, either previous or subsequent to the estimate of the produce directed to be formed in the preceding article shall have been completed, the Resident upon application being made to him by the contractor (within five days after such calamity shall have happened) is to depute an Ameen, to ascertain in conjunction with the agents of the contractor and the ryots, the actual extent of the loss occasioned thereby. The charges of Ameens so deputed are to be defrayed by the contractor.

*Fourteenth.* The scales and weights, made use of by the contractor or his agent, in weighing the opium received from the ryots, are to be sealed with the seal of the Resident and examined annually by him, or by such person as he may



ties shall abide by their award, unless it shall be proved to the satisfaction of the Resident or Judge, that the arbitrators have been guilty of partiality.

*Seventeenth.* Where the crude material shall be delivered in by the growers in an adulterated state, as by the mixture of foreign ingredients (exclusive of the water noticed in the preceding article) the contractor is immediately to seize on and declare the same confiscated, sealing it up at the same time in the ryot's presence, and under his mark, depositing it also in a secure and separate place, and leaving the Ryot to have recourse against him to the Judicial power; for which purpose he is to keep the said opium thus sealed up for three weeks, and if in that time, the ryot lodge not his complaint, it shall not be afterwards heard, but the contractor may then open the said opium and sell it for his own advantage for local consumption, being for the rest liable to such fine as Government may think proper to impose, should it ever be proved that he had made up any part of such adulterated and condemned opium in that which he was to deliver to the Company.

*Eighteenth.* The contractor or his agents, from the first to the last, in degree or detail, to be positively prohibited from collecting any fee, premium, aret or Dustoor on their engagements with the Koerees or opium Ryots, on pain of paying three times the amount of all such exactions or receipts, together with the complainant's costs of suit to be estimated by the Judge on proof before the Judicial power; which fine is to be levied by the said Courts, not from the native receivers, but from the contractor or from his chief agent on the spot, leaving him to settle with his inferior Agents thus offending, and the whole amount of this penalty together with costs of suit, as above specified, are to be awarded by the Judge to the party from whom the exaction was made.

*Nineteenth.* The contractor is to be amenable to the Mofussil and Sudder Courts of Justice in all matters relating to his contract.

*Twentieth.* The contractor or his agents and the opium cultivator are to have the option of lodging their complaints, in the first instance, before the native Judge of the Mofussil Courts, or immediately before the Resident. Complaints preferred in the native courts are to be appealable to the Resident, and complaints lodged before the Resident to be appealable to the Governor General in Council, provided the amount of the suit shall not be less than the sum limited by the Regulations respecting appeals.

Published by order of the Governor General in Council.

On the 5th September 1793, the acting Resident, Mr. Treves, submitted to the Governor General in Council a copy of the correspondence, that had passed between him and the opium contractors, relative to the dispute between the koerees and the Zemindar of Amghat, and reported that on

the 13th of August last the Zemindar and Cabooleeutdar of Amghat complained to him that the koerees, who were Assamees in his village, refused to pay their revenues agreeably to the established rye. That they had, with an intention to decrease the rye, left their lands uncultivated, and had since 1197 Fuslee caused already a loss to him of 490 Rs., which he had got from Mr. Scott (to whom he rented the village) and paid to Government. That the said koerees were in balance to him for 1200 Fuslee to the amount of 125 Rs., which they refused to pay, for which reason their lands had been let, as they were only assamees. On the above complaint, an order was issued to the Amil and Canoongoe directing them to prevent the koerees from acting in such a manner, and that if the facts were as stated by the Zemindar, they were to enquire and settle the matter according to justice.

The koerees presented an arzee on the 16th August, denying the truth of the accusation laid against them, on which an order was passed that, as the matter was referred to the Amil, and a chuprassee had been sent to see it settled, a decisive order would be passed on the receipt of their report.

The matter remained in suspense till the receipt of an arzee from the chuprassee, a translation of which was annexed, and as the dispute began to be of a very serious nature, owing to the interference of Messrs. Gilchrist and Charter's chuprassees on the one hand, and Mr. Scott's people on the other, and as the Amil and Canoongoe appeared from their inactivity to be more parties concerned than Judges, a sowar had been sent with a dustuk on them to see that they instantly settled the business according to justice, and report such decision.

The acting resident was of opinion that Messrs. Gilchrist and Charters appeared, from the tenor of their letters, to make the present dispute a plea for any failure in the opium contract on their part hereafter.

#### Translation of an arzee from Alahdad Khan Chuprassee.

I agreeably to your orders left Benares and came to Ghazeepore to settle the dispute with the koerees of Amghat and repeatedly called upon the Amil and Canoongoes, but they would not attend on me, and alleged as an excuse that the koerees would not obey them. Accordingly the day, the 2nd September, Mr. Johnson and I went to Amghat and began ploughing the ground. The people that opposed us, I was bringing to Mr. Scott, when we were met on the road by twenty of Mr. Gilchrist's chuprassees and others, dandeers in the employ of the said gentleman, who fell upon Mr. Johnson, beat him almost to death and rescued the koerees from me. How can I paint their conduct? At this time Mr.

Scott's Dewan hearing of the affray came up, when the said chuprassees fell upon him and beat him severely. Further on the 1st of September, Mr. Scott wrote a letter to the Amil, telling him his intention of going the next day to the village, and requesting him to meet him there with the Canoongoe to settle the business. The Amil did not even deign to give a reply, but sent word by Mr. Scott's Moonshee that he would never go there, because the Koerees will never obey him. They have declared that "if any thing happen contrary to the Hookumnamah, we will in thousands go to Calcutta along with the Opium kotce people, and we are not without a protector" The Amil told them, "how can any thing be done contrary to Mr. Duncan's Hookumnamah, Mr. Scott's Gomashtah only desires you to pay the revenue for your land agreeably to the established rye, or to give it up." The koerees replied "we never will agree to any such thing, do whatever you dare." Therefore the Amil said he could not punish them for such refractory conduct, he must let them do as they pleased. On which, I went with Mr. Scott's people to cause them to plough the land. For your information I write.

The acting Resident, having received on the 9th September 1793, another letter from Messrs. Gilchrist and Charters, Opium contractors, on the subject of the above dispute, intimating that Mr. Scott got the whole of Amghat planted with Indigo seed through the assistance of Resident's Chuprassees, and that the whole affair bore the semblance of a concerted scheme, replied that it would give him infinite satisfaction, if they conceived themselves injured, or that there was a concerted scheme between him and Mr. Scott, or that he acted with partiality, as intimated by them, that they would complain direct to the Governor General in Council at once.

Copies of the above correspondence were also submitted to the Governor General in Council, with translations of a surathal delivered by the Zamindar of Amghat on the part of Scott, and an Arzee from Alahdad Khan chuprassee dated 6th September 1793, and the evidence given by the Mut-suddee of Pergunnah Zehoorabad, relative to the affray.

Further correspondence that subsequently passed between the acting Resident and the opium contractor on the above subject were submitted to the Governor General in Council on the 14th and 18th September 1793.

The Governor General in Council, in reply to the acting Resident's references on the subject, thought it sufficient to direct that the lands in Amghat of which the Koerees had been dispossessed were to be immediately restored to them, with permission to cultivate them with the poppy as heretofore, and that the Amil or Zemindar was to be left to recover any demands, which he might have upon them in the Courts of Justice.

It was stated that the conduct of Mr. Scott appeared to Government to have been extremely violent and reprehensible and repugnant to those principles, which it was essential that Europeans, permitted to reside in the interior parts of the country for the purposes of trade, should observe in carrying on their concerns. Mr. Scott and Mr. Johnson were therefore directed to hold themselves in readiness to quit the Zemindaree of Benares and repair to Calcutta at the expiration of 3 months from the date, on which this order might be signified to them.

The above directions respecting the lands of the Koerees in Amghat were desired to be communicated to the present opium contractors.

On the 13th October 1793, the acting Resident forwarded to the Governor General in Council the deposition of Mr. Scott, relative to the affray of the Amghat Koerees, and stated that Mr. Scott's account had been corroborated by all the information which had been received on the subject.

On the 17th October 1793, the Acting Resident reported to Government that the Koerees of Amghat had been put in possession of the land which they were dispossessed of, and that they had delivered in their Razeenamah.

On the 19th March 1795, the Resident forwarded to Government the draft of Regulation XXXII for the opium contract drawn out as the printed Regulation for the Provinces on the subject, and comprehending 1st the articles of the advertisement for it in April 1793, 2ndly a clause in reference to the intended change of system in the administration, as far as any of the said articles might be thereby affected, and 3rdly two sections containing the purport of the publication in the Calcutta Gazette of the 14th August 1794.

## INDIGO CULTIVATION.





## INDIGO CULTIVATION.

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Messrs. Gilchrist and Charters having objected to pay for their Indigo cultivation, the rates of revenue demanded from them by the Amil of the Pergunnah, the Resident on the 24th September 1789 recorded his opinion that neither the account of the rates due on the Indigo cultivation

The question raised as to the proper rate of payment for lands cultivated with Indigo.

given by the Amil, Kassim Beg, nor that given by Mr. Gilchrist was just, the one rating them too high and the other too low. The Resident remark-

ed that he had only one certain rule to go by, which existed in the Regulations, the letter and spirit of which provided that the rates of each article of cultivation should be as in 1187. Now in that year it appeared from the Canoongoe's accounts that the Indigo rates were various, owing probably to the variety in the soil, but the average of the eight rates given by them came to  $4\frac{3}{4}$  Rs. per Beegah, which was thought to be the proper average rate, whereon to calculate the rent assessable on Messrs. Gilchrist and Charter's cultivation of this article.

On the 28th September 1789, Messrs. Gilchrist and Charter addressed the following letter to the Resident on the subject of fixing the rate of Indigo lands:—

To

JONATHAN DUNCAN, ESQUIRE,

*Resident at Benares.*

SIR,

Being given to understand that it is your intention to settle rates of our Indigo lands by a medium taken from those of the 1187, which vary from 5 to 3 Rs. per Beegah, permit us to observe that all or most of the lands planted in that

Letter from Messrs. Gilchrist and Charters on the subject. year by the Rungrez was Shuhurpoora land, and consequently much finer and richer soil than the greatest part

of the Dehat lands we have lately planted with Indigo, and which never yielded more revenue than 1 Re. and 8 annas or at most 2 Rs., whether planted with wheat, barley, or other Hurjins (among which we have always considered the Indigo to be classed) nor does it in fact produce any thing proportionate to the expenses of cultivation on the one hand and of revenue on the other, in so much that the native Indigo planters seldom, if at all, occupy such ground with their Indigo, unless they can get it at very low rates, when greatly in want of land; circumstances we shall endeavour to prove by evidence to your

## INDIGO CULTIVATION.

satisfaction, provided you will condescend to give us the necessary time by suspending the ultimate decision on the above subject. We also beg leave to state that it will neither be in our, nor the Ryot's, power to cultivate the above lands on higher rates, and that in paying for our Indigo fields in the year 1196, we were guided by the khelry-bundy of 1187 (on which we supposed the regulations were founded) varying from 7 Rs. to 1 rupee per Beegah and amounting at an average to 2 Rs. per Beegah, which to prevent all future alterations we have no objections to being rated at 3 Rs. per Beegah and to continue as such, except in the case of Purtee, which does not arrive at its kamil jumma for 3 years. Suppose that in the year 1187 there existed 100 Beegahs of Indigo at 5 Rs. per Beegah, and that we in the year 1196 planted 300 Beegahs with Indigo of such land as is described in the beginning of this letter, the medium of 7 being 3-8 annas, it would be too high for the planter, considering the difference of the soil and *vice versa*, the Amil or Zemindar would suffer, had the 300 Beegahs at 5 Rs. planted in 1187 been reduced to the medium of 100 Beegahs at Rs. 2 in 1196. In such a hazardous and precarious manufactory as Indigo we trust, you will have some consideration for our risks and expenses as planters, and of our general conduct as men, to say nothing of the encouragement due to so valuable an article of commerce.

BENARES :

28th Sept 1789.

(Sd.)

We are &amp;c.,

GILCHRIST AND CHARTERS.

On the 27th January 1790, the Governor General in Council intimated that Government orders of the 6th August 1788 respecting Messrs. Gilchrist and Charters, were issued upon a supposition that no lands were held by them except such as were planted with Indigo, and that they had received ryottee Pottahs for those from the Zemindars or renters at the established rates of the Pergunnahs.

It was remarked that the allowing of Europeans to hold districts in farm was contrary to the general regulations, and Government directed that Messrs. Gilchrist and Charters were to be dispossessed of the Talooka granted to them in farm by Kassim Beg, if they were still in possession of it.

In consideration however of the expense incurred by these gentlemen, and conceiving that the extension of the cultivation and manufacture of Indigo would, under proper regulations, be beneficial to the country at large, the Resident was authorized to acquaint them that Government had no objection to their continuing their manufacture, and to their making advances to such ryots as might be willing to cultivate and fur-

Orders of Government on  
Messrs. Gilchrist and Char-  
ter's case.

nish them with Indigo plant, or to their holding land upon Pottah from the Zemindars or farmers, in the same manner as other ryots, for the purpose of cultivating the plant themselves.

It was stated that the Collectors of Behar had been ordered to furnish the Resident with the rates of Indigo lands as requested by him, and on the receipt of them, the Resident was to fix an equitable rate to be paid by Messrs. Gilchrist and Charters for such lands as they might hold on Pottah from the Zemindars or renters for the purpose.

The Governor General in Council directed however that the Resident was to require from Messrs. Gilchrist and Charters an engagement to abide by such decisions as might be passed on any complaints which might be preferred against them by ryots or other natives of the country, on account of any concern or transaction which they might have with them, in any way relating to their Indigo manufacture.

The accounts of Messrs. Gilchrist and Charters with the late Amil for 1196 were ordered to be adjusted according to the abstract made out by the Resident, and the Amil was not to be made responsible for the balance of Rs. 985-9-9.

The fine imposed on Kassim Beg and his removal from Ghazeepoor was approved, and it was left to the Resident's discretion whether to continue him in his other farms or not, as might be deemed proper. The Resident was likewise authorized to dismiss the Canoongoes who were convicted of receiving bribes from Messrs. Gilchrist and Charters, should the infliction of this punishment upon them be thought necessary for the sake of a public example.

On receipt of the above order, the Resident forwarded a copy to Messrs. Gilchrist and Charters with an intimation, that he was ready to carry it into execution in such manner as would be the least disagreeable to them personally, or inconvenient to their concerns,

In communicating these instructions, Resident expresses his readiness to help these gentlemen so far as he could consistently with the orders received.

and that on receipt of their answer, such instructions would be issued to the Amil as might, consistently with the orders of Government, best promote the future success of their Indigo manufacture

in the manner it was carried on within the Provinces.

The Resident also informed them that as their being deprived of their farm by any order of his to the Amil might tend to prejudice their credit in the eyes of the natives, they were left to make the representa-

tion to the Amil, if they thought proper, as a matter proceeding from their own choice.

On the 18th February the Amil of Ghazeepore transmitted to the Resident a letter addressed to him by Messrs. Gilchrist and Charters, of which the following is a translation :—

As since the day we committed the villages which were under us to you, we have experienced great relief and quiet :—On this account we now write, that you may keep the villages in question under your own collection, continuing to us in every respect your due assistance in our Indigo business and works, and we request you will transmit this letter to the Resident, Mr. Duncan, and gratify us by your answer.

In reply the Resident wrote to the Amil of Ghazeepore, saying that as Messrs. Gilchrist and Charters had voluntarily relinquished their lands, the collections thereof were to remain as before annexed to the Pergunnah, and as the planting and furtherance of the Indigo works was approved and desired by Government all over the country, it was necessary that he should be, on all occasions in matters that were just, aiding and assisting the business of the said gentlemen, who would now carry on the planting of Indigo by taking Potahs from the village Zemindars, or by making advances to the Ryots, in whatever manner those who paid the revenue and the ryots might prefer.

With reference to the above, Messrs. Gilchrist and Charters addressed a letter to the Resident to the effect, that the Ameen of the Pergunnah had communicated to them the order he was so good as to issue relative to their situation as Indigo planters, and returned their unfeigned thanks for this mark of his attention, as it would enable them to prosecute the cultivation of Indigo with tranquillity and success. They declared also that the Amil had in every instance complied with such reasonable requests, as their business had from time to time obliged them to make. They assured the Resident that in Ghazeepoor his orders had been religiously observed and attended to in the late 10 years' settlement, and that the natives seemed highly satisfied, and would no doubt in a short time bring their villages into high cultivation.

The Resident having submitted to the Governor General in Council a copy of the above proceedings, held with reference to the Government orders relative to Messrs. Gilchrist and Charters, the approval of Government was communicated in reply.

Government approve of the above proceedings.

was communicated in reply.

Letter from Messrs. Gilchrist and Charters to the Amil.

On the 17th December 1792 Government forwarded for report copy of an application from a gentleman, relative to purchasing 20 Beegahs of land in Mirzapoor for building an Indigo manufactory and dwelling house, promising to satisfy the Zemindar to whom the ground belonged, and to pay to the Honorable Company the revenue at which it was taxed.

The Acting Resident in reply intimated that all lands, held by gentlemen, who had formed establishments in the Benares Zemindaree for the manufacture of Indigo, were rented by them for a certain number of years, according to the rates of 1187 Fuslee, under Pottahs granted them by Zemindars and farmers, and that a different mode could not be pursued without the danger of encroaching on the stipulations and engagements entered into by them at the decennial settlement.

Application by a gentleman to purchase ground for a factory and dwelling house.

It was also reported that the Indigo works in question were situated in the village of Mullahaduspoor in Tuppeh Kone, Pergunnah Kuntit, and that if the proprietor of the land was willing to dispose of 20 Beegahs, there could be no objection. In that case, the Zemindar would be entitled to a deduction in his jumma, equivalent to the amount assessed on the land to be purchased.

On the 14th January 1793, Government in reply intimated that the applicant had been informed that all lands held by gentlemen, who had formed establishments in the Zemindaree of Benares for the manufacture of Indigo were rented by them for a certain number of years under Pottahs granted by Zemindars and farmers, and that if the proprietor of the 20 Beegahs, he applied for, would be willing to dispose of the same, his request might be complied with, under the conditions specified in his letter.

Informed that if the proprietor was willing, Government had no objection.

On the 19th April 1794, the Resident addressed the following circular Perwannah to the Canoongoes of the several Pergunnahs regarding Indigo manufacture.

As it has become an object to investigate into the former and present state as well as concerning the future prospects of the cultivation of Indigo, so as to form a judgment in what manner it may be best conducted in consistence with the good will of the ryots: you are therefore required, after duly attending to the tenor of the un-dermentioned questions, to transmit with the utmost fidelity your answers to the same within 10 days from the date hereof.

Circular to Canoongoes regarding Indigo manufacture.

1st. Prior to the Fuslee year 1195 (before which no Indigo cultivation was carried on by any English gentleman within the Zemindaree of Bénarès), was this article raised and manufactured by the natives, or not? and, if it was, in what manner? that is, did those, who manufactured the Indigo, raise also the plant, or was the plant reared and ripened by the ryots in their own fields and sold to the manufacturers, or not? and what is now also the custom among the native inhabitants of this country: that is, between the Rungrez, (persons who manufacture Indigo), and the ryots, relative to the rearing and manufacturing of this article; all which you are to specify, including a just statement of the mode and valuation at which the Indigo is thus paid for, so as to show at what rates the ryots sell the same to the Rungrez.

2nd. If the gentlemen, who have now established works for the manufacture of Indigo, desire to engage with the Kachees and other ryots for the rearing of the Indigo plant, so as to receive from the said ryots the plant in its ripened state, is it probable that the ryots will in this case be voluntarily ready to accept of and to enter into mutual engagements with the aforesaid gentlemen, and exert themselves in sowing and in bringing, in a proper manner, the Indigo plant to its due state of maturing, according to the contracts they shall thus have made, or not? or is it your opinion, that the ryots never would be satisfied to proceed on this plan, or voluntarily undertake to rear Indigo for the gentlemen in question? Having fully investigated this point, you are to write whatever is on these points the truth, with your reasons annexed.

To this the following answers were received from the Canoongoes.

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#### CIRCAR BENARÈS, PERGUNNAH BENARÈS PROPER.

The Koerees &c. in this Pergunnah have never sown Indigo, and they now do not agree to rear it, nor will they ever agree to it. The European gentlemen have, since the year 1195 Fuslee, cultivated Indigo, and there are 10 Rungrezes in Benarès who have always grown Indigo, and they now do so. Some plant five Beegahs, others six Beegahs, and others 10 Beegahs. They have never sold any of it to the ryots.

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#### PERGUNNAH SHEOPOOR AND TALOOKA LOTAH.

In this Pergunnah and Talooka, none of the ryots have ever cultivated Indigo plant. Some of the Rungrez, who live in the town, in several places, having taken 1 or 2 Beegahs from the proprietors of villages, sow Indigo in it. The ryots never have cultivated Indigo for any person at a fixed rate, nor will they ever agree to do so.

## PERGUNNAH KUTTEHUR.

Before the year 1195 Fuslee, there was never any Indigo sown or made in this Pergunnah, not even by the Rungrez who live in this Pergunnah. They always purchased what they required in the City of Benares.

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## PERGUNNAH PINDRAH.

Previous to the year 1195 Fuslee none of the ryots, of whatever caste, ever cultivated Indigo. The European gentlemen, since the commencement of Indigo cultivation in many Pergunnahs in Benares, have never made any proposals to the ryots in this Pergunnah.

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## PERGUNNAH BEALSEE.

Neither previous to, nor since 1195 Fuslee, have the Rungrez ever grown Indigo in any village. In this Pergunnah the ryots are not willing to engage to rear Indigo, nor will they ever agree to do so. The reason of which is, that it has never been planted in this Pergunnah, nor are they acquainted with the mode of cultivation.

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## PERGUNNAH OPROUDH AND TALOOKA SOREY.

In Mouza Kutwah, Jeshoney and Sirsah in this Pergunnah, there are 187 Beegahs  $9\frac{1}{2}$  Biswas of land, that have, since the year 1195 Fuslee, been sown with Indigo by English gentlemen. There are no Rungrez ryots in the Pergunnah. The Kachees &c. have never sown or cultivated Indigo plant, nor will they now agree to do so.

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## PERGUNNAH KUSWAR.

There never has been any Indigo planted or reared in this Pergunnah. In the year 1200 Fuslee the Mouza Karownah, Talooka Gungapoor, Pergunnah Kuswar, was rented by Mr. Grant from the Raja for Rs. 166-9-0 for Indigo land, out of which in the Mouza there are 104 Beegahs 13 Biswas 3 Dhoores of ryot's ground cultivated with the plant.

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## PERGUNNAH SHADEABAD.

In this Pergunnah previous to the Fuslee year 1197, there never was any Indigo cultivation and no persons knew the value thereof. The Rungrezes used to sow 2 or 3 Beegahs for their own consumption. Since the year 1198 Fuslee the English Gentlemen have planted Indigo, and it has become general over the country. The total number of Beegahs planted with Indigo in this Pergunnah is 2971 Beegahs 13 Biswas.



## PERGUNNAH OF CHOWNSA.

Previous to 1195 Fuslee, neither the Rangrez nor ryots of this Pergunnah have ever sown Indigo. In the year 1201 Fuslee, Mr. Gilchrist and Dr. Boyd came into this Pergunnah and pitched upon the Mouza of Benoarpoor for Indigo cultivation, but meeting with some obstacles they left the place. The ryots do not wish to cultivate Indigo.

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 PERGUNNAH KHEREED.

In the Pergunnah of Khereed, Indigo never has been sown, if it had been, I would have informed you. No European gentleman has erected any building here for Indigo manufactory.

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 PERGUNNAH PUCHOTER.

Before 1195 Fuslee the ryots never cultivated Indigo in this Pergunnah. Since the year 1200 Fuslee, Mr Gilchrist has in Mouza Salumpoor and Nussir-ullapoor cultivated Beegahs 45 with Indigo and has often been proposing to the Kachees to raise the same and sell it to him.

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 PERGUNNAH KOPACHEET.

In this Pergunnah, neither the Rungrez nor ryots have ever planted Indigo, nor will they agree to rear it, since they are ignorant of the mode of cultivation.

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 PERGUNNAH SECUNDERPOOR.

In this Pergunnah, there has been no Indigo planted since 1195 to this year, when several Rungrezes have newly planted Indigo in one or two Beegahs. When the plant will ripen, I will inform you with all the particulars. No European gentleman has as yet planted Indigo in this Pergunnah.

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 PERGUNNAH MAHOMADABAD.

Formerly the Rungrezes in this Pergunnah used to sow and prepare Indigo and sell it to the merchants at Rs. 2-8 per seer, but for the last 2 years, they are selling it to the European gentlemen at Ghazceepoor at Rs. 3 per seer. Since 1201 Fuslee the European gentlemen have begun the cultivation of Indigo in this Pergunnah, and often requested the ryots to cultivate it, but none of the ryots, except the Rungrez, will do it.

## PERGUNNAH KURINDAH.

Previous to the year 1195, none of the ryots ever cultivated Indigo, in 1200 Fuslee Mr. Aguilar cultivated in Mouza Dhurmpoor about 199 Beegahs, and the whole of the Mouza Seray Mahommedpoor with Indigo, and wished to cultivate it in several other Mouzas.

## SIRCAR JOUNPOOR, PERGUNNAH GHISOOAH.

Indigo had never been planted in this Pergunnah by any European gentleman before 1195. There was only 1 or 2 Beegahs cultivated with Indigo by the Rungrez (who were obliged to cultivate themselves) for their own consumption.

## TUPPEH GUZARA, TALOOKA BHAISDEORAGE, PERGUNNAH KERAKUT.

In these Talookas since the time of Raja Bulwunt Sing to the year 1201 Fuslee, there has been no Indigo sown. No European gentleman has as yet erected any work in the above mentioned Talookas, nor are there any lands for the cultivation of Indigo.

## PEGUNNAH KOLA ASLA.

A Rungrez has always cultivated a Beegah in the Mouza of Buragong with Indigo, with which he makes dye for cloths, but never sells Indigo. The Kachies and other ryots are unwilling to sow Indigo, as they have never done it, they are ignorant of the mode of cultivation.

## PERGUNNAH ZUFFERABAD.

From 1194 to 1195 Fuslee two Rungrezes have cultivated 3 Beegahs, the produce of which they expended in dying cloths; excluding them, no other ryots have cultivated Indigo. European gentlemen have erected Indigo works in some places, but they have never made any proposals to the ryots.

## PERGUNNAH MONGRA.

Previous to the year 1195 Fuslee no ryots ever planted Indigo, nor are they willing to do it. In the year 1200 Fuslee Mr. John Baird, according to the request of Sungram Sing Zemindar of the Talooka, has erected buildings for manufacturing Indigo and cultivates it. We are unacquainted with the particulars of Indigo.

## TUPPEH PESSAREH AND DOBHEY PERGUNNAH KERAKUT.

Since the time of Raja Bulwunt Sing to the year 1201, there has been no Indigo sown, nor has any European gentleman as yet erected any buildings for Indigo cultivation. Exclusive of the European gentlemen no others have planted or are willing to plant Indigo.

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## PERGUNNAH MUREAHOO, BURSUTHY AND GOPALAPOOR.

Indigo has never been planted by the inhabitants of this Pergunnah nor will they agree to do it, except the Rungrez, who cultivate 4 or 5 Beegahs with Indigo for their own use.

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## PERGUNNAH GURWARAH.

A Rungrez named Mumiyary always cultivates 4 or 5 Beegahs with Indigo for his own use. Besides that, between the years 1196 and 1201 Fuslee, there has been 2 or 3 Beegahs cultivated with Indigo, the produce of which was consumed in dying cloths. In 1201 Fuslee Mr. Baird, who has built Indigo works at Pashapoor, at the request of Owdance Sing Zemindar of Mouza Bhugwanpoor had some intention of erecting works, but other sharers in this Zemindares and the ryots having been dissatisfied complained to the Resident, from which it is evident they will not agree to cultivate it.

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## PERGUNNAH ANGOOLEE.

I have already laid before you the particulars of the lands cultivated with Indigo by European gentlemen. Except them no others, Kachies or ryots, are willing to plant it.

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## SIRCAR CHUNAR, PERGUNNAH CHUNAR PROPER.

Since the year 1195 Fuslee to this day, no ryot or Rungrez has sown Indigo in any village nor will they now do it. The Assamies say, that there are several villages which being situated between the two branches of the Ganges are overflowed, and that the lands of several villages are bad, wherein if Indigo will remain for 3 years, they will become unfit for any other cultivation for 4 years.

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## PERGUNNAH KEREAT SEEKHUR.

In this pergunnah, the Kachies or ryots have never sown Indigo, nor will they ever agree at any rate.

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## PERGUNNAH BHURWUL.

In this Pergunnah no one cultivates Indigo, except a Rungrez in the Mouza of Suckuldeah, who always cultivates one Beegah yearly, the produce of which he expends in dying. No European gentleman has as yet erected any works for Indigo.

## PERGUNNAH RALOOPOOR.

Indigo has never been planted in this Pergunnah ; on my proposing to the ryots about its planting, they all disagreed and made objections.

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## PERGUNNAH BUREH.

In this Pergunnah Indigo has, as yet, never been sown. In this year, owing to the straitened condition of the Zemindars and the Moostagirs, the Amil carried Mr. Scott into the Pergunnah to cultivate Indigo, and the Zemindars and Moostagirs, owing to their pressing occasions, gave to this gentleman 2000 Pucka Beegahs for the Indigo cultivation and borrowed Rs. 2500 from him. This season the gentleman has sown Indigo, but the Cutcha ryots object to cultivate it.

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## PERGUNNAH AHROWRAH.

In this Pergunnah as yet there has never been any Indigo planted, nor are the ryots willing to plant it.

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## PERGUNNAH BHOILEE.

In this Pergunnah it has never been customary to sow Indigo among any of the ryots, nor do any of them now sow it or will sow it for European gentlemen.

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## PERGUNNAH MOWYA.

In this Pergunnah there has never to the present day been any Indigo sown, nor are they willing to sow it at any rate.

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## PERGUNNAH MOHWAREE.

In this Pergunnah there never has been any Indigo sown, nor will any ryot agree to cultivate it at any fixed rate whatever.

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## PERGUNNAH NURWUN.

Previous to the year 1195 Fuslee none of the ryots cultivated Indigo, except one Rungrez in the Mouza of Syd Raja, who cultivates about a Beegah yearly and expends the produce in dying cloths, but never sells it. Here no European gentleman has as yet erected any buildings for Indigo.

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## PERGUNNAH MEHAYCH.

In this Pergunnah no person whatever having hitherto cultivated any Indigo, I can not inform you the price thereof, and no ryots will consent to rear it.

## PERGUNNAH BHUGWUL.

The ryots or inhabitants of this Pergunnah never have planted Indigo. Since the year 1195 there is a Rungrez in the Mouza of Kootah who has yearly cultivated a little, the produce of which he expended in dying. He has now cultivated 3 Beegahs in the Mouza of Kashah. The ryots will never agree to cultivate.

## PERGUNNAH DHOOS.

In this Pergunnah the Cutcha ryots and others have not as yet cultivated Indigo, nor will they agree to undertake that cultivation at any rate for the European gentlemen. The European gentlemen have commenced erecting works for the manufacture of Indigo.

## PERGUNNAH MUJEHWAR.

From the representation of the inhabitants of this Pergunnah, it appears that they never cultivated any Indigo, except one Rungrez, who cultivates only 12 Biswas, the produce of which he expends in dying. I according to the order of the Resident enquired of several of the Zemindars, who made the following objections.

That the Indigo remaining for 3 years on the ground makes it unfit for any other cultivation for 4 years, in consequence of which, the ryots would be great sufferers, however they will never deviate from your orders.

The Resident reported to the Governor General in Council on the 10th May 1794, that he had issued Circular Orders to prevent European Indigo planters from getting, without the privity of Government, possession of more land than they were at the time actually possessed of, as well as for disallowing of their acting directly or indirectly (in their own or in others names) as farmers of any part of the public revenue. But as the several Indigo planters had forwarded a representation to Government on the subject, and requested that the Resident would make such remarks on the principal facts adduced by them as might be within his own knowledge, the following general suggestions were therefore submitted to the consideration of Government, in compliance with their desire.

Almost all the gentlemen concerned in the cultivation and manufacture of Indigo in the district of Benares at that time, had been allowed to commence their undertakings under the general permission implied by the Board's orders of the 27th January 1790.

Suggestions as to the rules under which Europeans should be allowed to engage in the manufacture of Indigo.

At the first introduction of these speculations by British subjects in Indigo, there was of course less difficulty in procuring lands ; and yet such was the degree of repugnance that the natives had to the introduction of European influence into their respective tenures, that it might be doubted whether any such establishments could have taken place, had the natives, whether Amils or of the class of landholders, not seen and been even told, in more than one instance, that it was an object with Government to promote the cultivation of Indigo.

Never had any departure from the limitations been allowed, under which the Board's orders had given, what was understood to be, a sanction to this new source of industry, and it could not be perceived how it was calculated, within such bounds, to operate to the disadvantage of the country ; while on the contrary, it seemed adapted to contribute to its improvement, as well by bringing waste lands into culture, as by affording a provision for a number of the more indigent and helpless of the community either as ploughmen, weeders, or in the other various denominations of laborers, that were required for the respective manufactories. Considering the object in this light, combined with the advantages thence also likely to result from the advancement of general commerce, and of course the prosperity of the mother country, the prospects thus entertained at the outset of this undertaking might perhaps be even now admitted as deserving to have, in the scale of reasonable and fair speculation, outweighed the grounds on which any of the middling or superior classes of the natives might have been induced from political, religious or any other causes, to demur in respect to the admission or settlement of natural born British subjects within their estates, or in their districts ; the more especially as much of this aversion might, in the first instance, be supposed to flow from prejudice, and from want of the experience of that justice, good conduct and consequent harmony, which might be expected to be observed and maintained between the parties.

That these speculations had not entirely failed, but had in a certain degree been realized, at least in some few instances, might be presumed ; in so much, that whether from the higher premium generally given by Europeans for the hire or rent of the native landholders' grounds, or from the personal distress of some of the latter, or prompted by the family dissensions among joint partners in the same estates, or from whatever other causes and motives, it was certain that several Amils and Zemindars or farmers of villages appeared to have since been induced, not only to let out spots of ground for tillage within their tenures and estates to English gentlemen, but in some instances to have offered, and to have actually conceded to them, in farm, the revenue concerns and the consequent ma-

nagement of entire villages. All which transactions of the last mentioned description, the Resident thought it incumbent on him to declare his disapprobation of, in conformity to the Board's orders, and as far as such instances had come before him, he had not only pronounced them to be invalid, but had hitherto been able to get all such bargains annulled with the consent of the parties. The evils that had sprung from the growth and manufacture of Indigo might perhaps be rather ascribed to the abuse than to the fair use of the original permission to cultivate, and might therefore admit of amendment, without tearing up the institution by the roots, an extremity that could not, at the time, be immediately resorted to without materially injuring, if not altogether ruining, the fortunes and prospects of a considerable number of individuals.

The principal abuses above alluded to consisted, 1st. In the injury occasionally and perhaps too frequently done to the ryots, the settled cultivators of the soil that was turned into Indigo plantations, by obliging them either to remove their abodes, or to seek other ground to cultivate; and 2ndly, in the abuses of the trust which the European planters were obliged to repose in several instances on the natives themselves, whether of the Benares district or from Bengal, whence it occasionally happened that force was used by them in their masters' names (though perhaps in most cases without the latter's sanction,) either for pressing laborers, or forcibly stopping Bhoosa wanted for their cattle, as it was being brought to market, or in cutting down trees required for their manufactories without the consent of the owners, or even, in some instances, without paying them a fair price for the timber, when thus oppressively felled.

With a view of providing some immediate remedy against these hardships, some rules had been laid down, in concurrence with and addition to which, the following proposed permanent articles of Regulation were submitted to Government:—

*First.* That no grounds be validly assignable by any Amil, Zemindar or Farmer for the cultivation of Indigo to any natural born British subject or other European, without the sanction of the Resident (and, if the Board pleased, that also of Government), as provided for in their last orders of the 7th of March, to be first obtained in writing under his (the Resident's) official seal and signature, specifying the term and other particulars of the lease; and that the Resident be strictly prohibited from yielding such sanction (if the ground to be thus granted be already in cultivation) until the party, desirous of acquiring such spot or spots of land, shall have lodged in his office writings or deeds of Razee nama, (authenticated by the seal of the Cazee, and by the attestations of the Canoongoes of the Pergunnah,) from the khood-kasht, or fixed and settled ryots

there-unto belonging, certifying that they, the said ryots, are satisfied and content that the ground in question be cultivated with Indigo as aforesaid.

*Second.* That in case, any servant or other person in the employ of any natural born British subject shall intercept on the road or otherwise unduly seize on any Bhoosa or other property, he shall, on the party injured complaining to the Resident, and on the latter's seeing sufficient ground for such a mode of procedure, be committed by the latter for trial for such violence to the Foujdary Court, and that besides suffering such punishment, (in case of conviction), as the course of justice may inflict, such servant be thereon rendered incapable of entering again, within the district aforesaid, into the service of any British born subject or other European in any capacity whatsoever, and that in all cases of undue seizure of Bhoosa or other property as aforesaid by any British subject or subjects, or by his or their servant or servants on their behalf, it be the duty of the Resident to enter, on the receipt of any complaint to this effect, on a summary enquiry into the circumstances of the case, whereupon every such British subject, shall strictly and without reserve conform to any requisition or order that he (the Resident, may thereon issue for full restitution of the Bhoosa, or other article so detained, to the proper owner, as well as for the paying to the latter such indemnification and damages, as the Resident may award; provided that the same do not exceed the sum of 200 Rupees, and leaving it to such British subject to make (if he shall think fit) his appeal thereon to the Governor General in Council.

*Third.* That in the case of British subject's servants attempting to press into, or forcibly to carry away for their Masters's service, any artificers, workmen or labourers, they be liable, for every such offence, to be themselves apprehended by the proper local officers of Government and brought thereon to such trial and punishment as the laws of the country point out, besides being in all cases, where conviction shall ensue, rendered incapable (in like manner as is expressed in the preceding or 2nd Article), of acting again in the service of any European.

*Fourth.* That where British subjects have occasion to purchase trees, they do apply for that purpose to the Amil of the district, whose duty it shall in all cases be to afford every reasonable assistance to the party applying, to procure for him the timber he may thus stand in need of, from the proper owners and at reasonable rates, according to the current local prices, which are in all such cases to be certified to the British subject, not only by the Amil, but under the official attestation also of the Canoongoes of the district; nor are Europeans in any case to cause trees or any standing timber to be felled of their own authority, or without the previous consent of the owners, and the sanction of the Amil as aforesaid, or in the last resort of the Resident, to whom they may ultimately apply in case of meeting with what they may consider as evasive conduct, or unnecessary delays on the part of the native officers of the Government.



*Fifth.* That for the greater facility of enquiring into and settling the frequent and various complaints that are preferred in respect to this Indigo cultivation and manufacture, the several gentlemen concerned in it be held bound to keep always in the Resident's Cutcherry well informed Vakeels on their respective parts properly authorized and instructed to deliver competent answers to and explanations in the Hindoe forms, of such allegations as may from time to time be made by the natives against their constituents or their servants; since otherwise, it can not be expected that the grounds of such complaints can for the most part admit of being satisfactorily elucidated by mere epistolary correspondence in English between the Resident and the parties whose acts are thus appealed against.

In continuation of his letter of the 10th instant, the Resident submitted to the Governor General in Council copy of a representation from Mehndy Ali Khan, the Amil, relative to raising Indigo by contract, and solicited instructions whether what might be denominated incomplete leases from Zemindars to British subjects, i. e. agreement made prior to the issu-

Submits to Government Amil's letter regarding raising Indigo under contracts and asks for instructions on the subject.

ing of the Government orders of the 7th March 1794, to let out at a future period either the whole or part of those native landholder's villages, came within the description of valid contracts, which might be proceeded on and maintained till the expiration of their term, without advising the Resident or the Government as to the conclusion of such agreements. It was intimated that European Planters were endeavouring in different parts of the country to obtain possession of additional land on the plea of such previous engagement without making an application to the Resident, owing to this doubtfulness as to the prohibition and limitations laid down by the Government.

*Translation of the representation from Mehndy Ali Khan.*

I have been honored by the receipt of your Perwannah suggesting the idea of the Pottahdars of Government, whether Zemindars or farmers, undertaking, according as each or all of these may be willing, to cultivate Indigo at a certain rate in ready money to be fixed on per Beegab, in this way that the cattle and ploughs and the seed and the labor and care and the payment of the revenue to Government be all with the Pottahdar, and that the gentlemen concerned in Indigo, entering into a contract with such Indigo cultivator, do receive the same according to measurement of the ground when it has arrived at a proper state of maturity to be delivered over to them, to the end that all future disputes may cease between the Pottahdars and the gentlemen, and that no one may have cause to complain.

Sir, I have understood the purport and object of your intimation, which is certainly for the general advantage, but the ryots of Hindoostan are fearful

and cautious how they enter upon an untrodden path, whatever speculative advantages it may hold out to them, and therefore I have myself come forward with a view to contribute all that lies in my power to effect as an Amil this end and view of Government, in pursuance of which, if any gentlemen be desirous of raising Indigo at so much by the Beegah, I will engage with them for from 1 to 10,000 Beegahs from the beginning of the year 1202 Faslee, in and throughout my three Pergunnahs of Shadecabad, Dhooose and Chownsaah on five conditions, agreeing to take on myself the payment of the revenue, the price of cattle and ploughs and that also of Indigo seed inclusive also of all other charges, and when the Indigo is fit for cutting I will deliver it to the gentlemen, and am to receive during 2 years the rate or premium for the cultivation from the gentlemen according to instalment, and they are also to be at the expense of cutting down the Indigo and transporting it to the vats, and if they shall leave a certain part standing to run to seed, that also shall belong to the gentlemen and I shall have no claim thereon, the following are the five conditions :—

1st. That inasmuch as it is customary to sow every Beegah with three seers, I agree to sow four seers in each, and for as much as three ploughings are usual, I agree to give the ground four, and in land fallen waste or fallow I will first open and prepare it with bills and afterwards plough and sow it, and in this way it shall be left to the gentlemen to take the crops that are fully luxuriant and plentiful. Whilst they may reject the few others that shall be but scanty and deficient in the produce, for although there shall be bestowed on the cultivation one ploughing more than the three that are customary and the sowing shall also be duly and fully attended to, yet it will happen so in respect to ground that in some the crops are very productive, whilst in others they are more deficient, and besides this, if any of the gentlemen entertain any doubts that the sowing has not taken place in the proportion of 4 seers to every Beegah, they may send at seed time a person on their own part. on whom they can depend, to sow it with his own hands, whilst I pay him daily wages. They may, in like manner, send a person to superintend the ploughing, to the end that no future causes of contest may remain, and when afterwards the Indigo grows green and has attained to the height of a span from the ground, I am to be responsible for its being duly weeded by my people, and they will perform it accordingly, and after it has been thus weeded, the ground is to be measured and the article committed and made over to the gentlemen, leaving it to them to cut it as soon as they like, or leave it standing.

2nd. Let the extremities or outer parts of this cultivation, which are less productive than the interior parts, be included in the measurement, as far as the ploughing has extended and the seed been sown, the greater or less productiveness of the entire crop depending on the good fortune of the gentlemen, from whom I am to receive at the rate of Rs. 8 10 as. per annum for my trouble &c. I remaining responsible for the revenue of Government and for the cattle and ploughs and price of the seed, and this rate of Rs. 8 10 as. they are to

## INDIGO CULTIVATION.

pay to me during the 2 years that the weed will remain on the ground. In the 3rd year I will sow grain in this ground, and in other ground I will sow Indigo.

3rd. At the present time, seed sells for ten Rupees per maund, and it is in view to this price that I have fixed the rate to be paid by the gentlemen 8 Rupees 10 annas per Beegah, but as all the Indigo seed is and will generally be and remain in the hands and at the disposal of the gentlemen, they will have it always in their power to heighten or lower the price of this article at their own discretion, but it is to be understood that in howsoever much the price of this seed may be thus enhanced above 10 Rs. per maund, I am to receive a proportionate addition to the 8 Rs. 10 as. above stipulated, to be calculated upon the footing of the enhanced value of the 4 seers that are to be sown in every Beegah, and should the price of seed fall lower than 10 Rs. I will similarly make a proportionate deduction in the aforesaid premium of 8 Rs. 10 as. per Beegah.

4th. As the Indigo becomes fit for cutting from Bhadon to Aughun, which is 4 Months, they (gentlemen) must pay to me the premium above stipulated by four instalments, during the four months in question, each kist to be divided into moieties, one half to be made good at the Amawas or middle, and the other at the Poornimashee or end of the month, and should there occur any failure in the punctual payment of the kist, I am to receive interest on such protracted payment at and after the rate of 12 per cent. per annum, and should it so happen that I leave this country and go into another, I am to be entitled (after measuring on the ground and crop as above particularized) to receive at once from the gentlemen whatever may remain due of the 2 full years' premium, I remaining responsible and settling with Government for the revenue due to it during the period in question.

5th. This head comprehends the four following articles :—

*First.* That the gentlemen do not without my concurrence carry away any of my ploughmen or weeders, since the business of the cultivation must be thereby impeded.

*Second.* If the gentlemen be already provided with cattle, ploughs and seed, I am ready for their convenience and accommodation to take off from them, at the current prices, all such articles, and to pay them for the same at their election, that is either in ready money or by deducting the value from the kists, that will become due to me.

*Third.* This being the 16th of May, I agree to receive up to the end of the said month (or during 15 days longer) such proposals as shall be made to me through the Resident by any gentleman for the purposes aforesaid, whereupon definitive agreements may be concluded between us, but proposals tendered after the expiration of the last mentioned date, I must beg leave to decline.

*Fourth.* After the Indigo crop shall be ready on the ground in conformity to the agreements, it shall no longer be optional with any of said gentlemen to reject it, whether I be in this country or out of it, or whether such gentlemen's manufactories be in a good or bad state, or whether loss or profit be impending by the bargain, which must nevertheless remain permanent and in full force during the 2 years in question.

This plan holds forth many advantages and much ease as well to the ryots as to the gentlemen, between whom the daily disputes that now prevail may thus also be obviated. But owing to the novelty of the business no one besides myself has yet ventured to make the proposal of entering on such concerns, though I dare venture to predict, that after this plan shall have once taken place, it will soon be so much followed up by others that the gentlemen will be able to get their Indigo raised from them at even 5 Rs. per Beegah and under, and if any more gentlemen come into this country and carry on the Indigo business on the plan here delineated, the price of Indigo will also be in time lowered, but for the present, and inasmuch as this is a first attempt, in which I have every article to provide, I shall thence be necessitated to incur a great expense, in view to which circumstances, I have not been able to fix the rate lower than the 8 Rs. 10 annas above specified.

*Seal of*

*Mehndy Allee Khan.*

On the 23rd May 1794, the Governor General in Council passed the following resolutions regarding the cultivation of Indigo with reference to the above addresses, and directed the Resident to afford every encouragement to the Indigo planters to contract with the Ryots for Indigo by the Beegah or bundle, and also to inform Mehndy Ali Khan that he would not be permitted to avail himself of his official position as an Amil to compel ryots or any individuals to plough or work upon the lands against their inclination, or to exercise any undue authority whatever in the management of the concern.

All the Amils and the people of the country at large were ordered to be apprized that Government had no immediate concern whatever in the provision of Indigo, and that measures had been adopted solely upon the ground, that the introduction of a new and valuable article of produce could not fail to be productive of advantage, both to the cultivators and proprietors of the soil, as well as to the merchants, provided the trade on it could be conducted without prejudice to individuals, or to the good order and government of the country.

It was intimated that it would afford Government much satisfaction should the ryots be induced to undertake the cultivation of the Plant,

Orders of Government in  
reply regarding Indigo cul-  
tivation.

and to deliver it to the manufacturers in the manner practised in Bengal, but at the same time it was desired that the planters should be informed, that if the reverse proved to be the case, it was the determination of Government to adhere strictly to the Regulations, as, however desirous Government might be to promote the cultivation of Indigo in the Zemindaree, the object was of little importance compared with the ease and happiness of the natives.

The Planters were likewise to be apprized that as ample time was allowed to them to close their concerns, or to make arrangements for procuring the produce by contract with the ryots, they would have no claim upon Government hereafter either for the postponement of the operation of the Regulations, or for any further indulgence whatever.

*First.* That all existing leases of lands for the purpose of cultivating Indigo, actually and bona fide obtained before the 7th March last by any European, be allowed to remain in force until they expire, provided the term of them shall not extend beyond the period of the decennial settlement.

*Second.* That all leases obtained directly or indirectly by Europeans, either in their own names or those of others, since the 7th March, be declared null and void, and that the lessees be immediately dispossessed.

*Third.* That in future, no new leases for lands shall be entered into directly or indirectly by any European, and that any such leases shall be void, and the lessees not only be dispossessed, but be liable to be ordered immediately to Calcutta.

*Fourth.* After the expiration of the last year of the decennial settlement, no European shall be permitted to rent or hold any land, directly or indirectly, either in his own name or in that of others. This rule however is not to extend to land not exceeding fifty Beegahs, which Europeans shall be permitted to purchase or rent for the purpose of erecting dwelling houses, or buildings for carrying on manufactures, provided they previously obtain the sanction of the Governor General in Council through the Resident, to purchase or rent the land.

*Fifth.* If any native servant or dependant of any British subject or other European, shall intercept on the road or otherwise unduly seize any Bhoosah or other property, he shall, on the party injured complaining to the Resident, and on the latter seeing sufficient ground for such a mode of procedure, be committed by him for trial for such violence to the Foujdaree Court, and besides suffering such punishment (in case of conviction) as the Court may inflict, such servant shall be thereon rendered incapable of entering again, within the district, into the service of any British born subject or other European, in any capacity what-

ever, and in all cases of undue seizure of Bhoosah or other property as aforesaid by any British subject or subjects, or by his or their servant or servants on their behalf, it shall be the duty of the Resident to enter, on the receipt of any complaint to this effect, on a summary enquiry into the circumstances of the case, whereupon every such British subject shall strictly and without reserve conform to any requisition or order that he (the Resident) may thereon issue for full restitution of the Bhoosah or other article so detained to the proper owner, as well as for the paying to the latter such indemnification and damage as the Resident may award.

*Sixth.* In the event of the servants of any British subjects attempting to press into, or forcibly to carry away for their master's service, any artificers, workmen or laborers, they shall be liable for every such offence to be themselves apprehended by the proper local officers of Government, and brought thereon to such trial or punishment as the laws of the country point out, besides being in all cases where conviction shall ensue rendered incapable (in like manner as is expressed in the preceding or 5th article) of acting again in the service of any European.

*Seventh.* No British subject shall be permitted to cut down any trees, unless the owner shall have previously and voluntarily sold them to him, and executed to him a writing, attested by two creditable witnesses, expressing his consent to the sale of the trees and the price of them.

*Eighth.* The regulations of the seventh March last prohibiting all epistolary correspondence between the Resident or the natives Judges of the several Courts, and parties in suits or complaints brought before them, it is directed. with a view to facilitate the Resident's enquiry into and settling the frequent and various complaints that are preferred in respect to the Indigo cultivation and manufacture, that the several persons concerned in it shall at all times have in attendance in the Resident's Cutcherry well informed Vakeels on their respective parts, properly authorized and instructed to deliver competent answers to and explanation in the Hindoe tongue of such allegations as may from time to time be alledged by any of the natives against their constituents or their servants.

*Ninth.* No European shall seize or confine an individual ryot or other person, or do any of the acts which their servants are prohibited doing by these regulations, and where it shall be proved to the satisfaction of the Resident, that the servants of any such British subjects have done any such acts by the orders, or with the connivance or knowledge, of their masters, the latter shall be held responsible for the act and shall be considered to have committed a breach of the regulations.

*Tenth.* Every European Indigo planter shall sign and personally engage for the adherence to the above articles, or any other regulations that may be hereafter enacted respecting them, under the penalty of 500 Rs. for the first offence, and of being sent to Calcutta for the second.

*Eleventh.* No European is to take up his abode in the Zemindaree of Benares without the sanction of the Governor General in Council. The Resident is to send any person guilty of a breach of this rule to Calcutta.

On the 12th July 1794, the Resident issued the following Circular notifications announcing the conditions on which Europeans might contract with the Pottahdars of Government in raising Indigo for their manufacture.

Whereas in consequence of the entire prohibition which the late orders of the Governor General in Council have made to English gentlemen taking in future leases of land to raise Indigo on, they are become desirous to enter into contracts with the Pottahdars of Government, in which by stipulating so much per Beegah or Bundle they may get the weed raised by the labour of the said Pottahdars, in such manner, that without entering themselves into the possession of any ground, the Indigo plant being brought to maturity by means of the ploughs, oxen, labour and sowing of others, (that is of the natives of this country) may come into their (the Europeans) possession only after it shall have attained to maturity, whereupon they (the said manufacturers) are to transmit it to their manufacturing houses, and work it up into Indigo. Nor has the Government any objection to this mode, but do rather wish to promote it, and will therefore be well pleased to see the culture of Indigo, thus carried on by the mode of contracts, fairly entered into by the good-will of both parties, subject however to these three conditions, 1st, that only the Pottahdar of Government (or in Amany ground, the Amil) is competent to make such contracts with English gentlemen. 2nd. The Pottahdar of Government shall not be competent to apply the grounds of Chupperbund Ryots to the purposes of Indigo cultivation without their full and free consent first had and obtained. 3rdly (as is implied under the 1st condition). No Khood-Kasht or Pay Kasht Ryots are competent to contract with European manufacturers for the cultivation of Indigo in the grounds even of their own immediate cultivation, without the consent of the Pottahdars of Government.

*Circular order to the Amils.*

The season for the cultivation for the year ensuing, or 1202, being arrived, you are, in view to your own reputation and as the means of affording me satisfaction, so to exert yourself in the promotion of the cultivation, that the marks of it may in every part, within the limits of your Amildarry, appear greater than before, and as orders to the Canoongoes have been issued to the same effect, you are night and day so to apply yourself in conjunction with them, to the accomplishment of this object, that not a Beegah or Biswah may remain uncultivated within your Amildarry; considering also that in proportion as your exertions shall prove successful in the discharge of this duty, in the same degree

may you expect the future countenance of Government. Wherefore knowing all the above to be positively enjoined, you are to act accordingly, since it is certain that whenever there shall be a defect of cultivation, the Amil shall not be continued in his place.

*Circular Purwannah to the Canoongoes of each Pergunnah.*

You will herewith receive the copy of a Purwannah addressed to the Amil of your Pergunnah, enjoining his attention to the cultivation and increase of husbandry, the tenor of which you are, after informing yourself of it, to urge and enforce on the Amil and his officers in such manner, as that it may be effectually exerted; in the course of which, if there shall occur any impediments to the cultivation in any part of the local limits of your Canoongoeship, either from disputed accounts or claims about balances, you are, by interposing to bring to an adjustment all such causes in a mild and proper manner, to act so as that by your proper conduct, such part of the revenue of Government as remains outstanding may be realized, at the same time that the cultivation shall be effectually attended to, and even exceed what it has been hitherto. Of your proceedings in respect to all which, you are to render weekly reports through your Mohurirs, who are attending in the Sudder Chutcherry, knowing for certain that those Canoongoes, in whose districts there shall prove any defect in the cultivation, being deemed culpable towards Government, shall be displaced.

On the 29th July 1794, the Resident reported to Government that he had issued two further notices, the one re-establishing the 20th March as the date beyond which leases of ground to Europeans were not to be valid; and the other specifying in what manner European Indigo manufacturers might contract with the natives under sanction of Pottahdars of Government for the raising of that plant; but some of the Planters having represented that their having been prohibited by the last mentioned order from contracting with the ryots or with the Putteedars (inferior partners) of the Government Pottahdars, would operate as a severe check and hardship on them, he had, in consequence, consented experimentally, and subject to the orders of Government and to such future Regulations as might be found necessary, to relieve them and all other Indigo manufacturers from the restriction thus complained of, whereby they were now permitted to conclude contracts, without the consent of the Pottahdar, either with Chupperbund (or settled) Ryots, or with such of the Putteedars whose Puttees, or portions of tenure, had been divided off and were distinct and separate from the Pottahdar's own immediate cultivation; it having been understood and expressly provided, that the Indigo crop on such ground would at all times be held responsible and considered as a collateral security to the Pottahdar for the rent of the ground, that would be justly due to him from the contracting Putteedar or ryot.



In this manner, he hoped that the trouble, and anxiety in which the Resident had been involved relative to the article of Indigo had been brought to a termination.

On the 21st June 1795 the Resident transmitted to Government the following additional sections which he proposed shall be added to the Indigo Regulations.

XI. To prevent the evils arising from Europeans raising Indigo, or establishing works or vats too near each other, it is ordained, that where no river, Nulla, or other natural barrier intervenes, no European or person employed directly or indirectly on the part of any European, shall in future be competent to contract for the former within four, or to establish the latter within seven miles of constructed vats, or Indigo works be not, under the existing regulations, constructed without the approbation and sanction of Government, to be previously had and obtained.

XII. No European is competent to contract with any person for raising Indigo in ground, the proprietary rights to which are disputed, or in litigation, on pain of being obliged to depart out of the district and being recalled to the Presidency for such offence.

XIII. In concurrence with the prohibitions under Section IV, it is hereby further ordained, that no European shall either in his own name, or in that of his servant, or of any native, directly or indirectly, be concerned in or connected with the farming or renting of revenue, or of free lands, either as principal or Collector, or security, or counter-security, or in other shape, or under any description, repugnant to the tenour of the present regulation, on pain of incurring the consequence, denounced in the preceding section, of being obliged to depart from the district and of being recalled to the Presidency.

Owing to disputes arising at the Indigo season from the ryots appropriating the ground, obtained by them under Pottahs from the Zemindars and farmers for common crop cultivation, to the raising of Indigo, the Resident was induced from a principle of equity towards the proprietors of estates, to submit the following Section to be added to the Indigo Regulation, the reason being that, by the ryotee Pottahs ordinarily granted for Hurjins, or common crop, the Zemindar was entitled to alter the rate of rent annually, should the ryots materially alter the culture, and, more especially, adopt a more profitable species of it, which option was defeated by their becoming Indigo growers, a circumstance that shut the Zemindar out from almost all power over the ground in question for at least 3 years, the period that the weed in question remained productive from one planting in Benares. Besides it was thought that at the end of the third year

the ground which had been occupied by Indigo was not generally so fit as it was before to yield common crops.

XIV. In all cases where Chupperbund or khood-kasht Ryots, after obtaining Pottahs for their common cultivation from the Pottahdar of Government, whether such pottahdar be Zemindar or farmer), or from the Amil in the lands that remain Amanny, shall avail themselves of the permission under clause first section IX to raise Indigo on contract with the Europeans on any part of such ground held by them under such Pottahs granted for another species of cultivation :—It is declared that in consideration to that part of Regulation II of 1795, which provided for Ryotee Pottahs being (except in Mootry tenures) liable to renewal as often as the species of the crop is changed ; all Chupperbund Ryots shall in the case of Nukdee tenures be obliged to account to the Government Pottahs for one half of the profit accruing to them from their Indigo contracts with Europeans, as over and above the rent specified in their Pottahs previously obtained from the Zemindars or farmer, or Amil in the Amanny lands as aforesaid ; and where the Ryotee tenure, for which a Pottah shall have been granted by the Zemindar or farmer or Amil, is of the kind called Betay, due consideration shall in fixing the equivalent in a Nukdee or money assessment under clause II, Section X, be had to the spirit and purport of the above rule, so as to ensure to the Government Pottahdar, (or to Government where the land is Amanny), one half of the surplus profits thus derived by the Ryot, from his entering into a contract or contracts to raise Indigo on ground let to him for another description of culture.

The Resident forwarded to Government on the 12th July 1795 copies of two orders issued during his absence in Malabar by the acting Resident, relative to trespasses committed by the native's cattle getting into Indigo fields, and proposed for the consideration of Government whether or not a section might not be properly added to the Indigo Regulation in conformity thereto ; providing at the same time that Indigo Planters should not pound the cattle, (as they had hitherto in various instances thought these rules a sufficient authority for doing) if the penalties were paid, or, at all events, detain them longer than to ascertain whose property they were, so as to enable them to recover the assigned indemnification by application to the nearest Court of Justice ; since their taking on themselves to pound and detain the ryots' cattle, till they were satisfied as to their indemnification, tended, besides other objectionable circumstances, to create affrays, which, as being capable of being raised on exceedingly slight pretences in the district of Benares, required to be the more cautiously guarded against.

It was thought that European Indigo planters should also be prohibited from making advances of money in the way of loans to the natives,

or on the plea of being for Indigo contracts to be entered into at a subsequent date ; as the last kind of transaction did more especially tempt the Zemindars and Putteedars and farmers unjustly to deprive the ryots of their ground, as well as tended powerfully to excite feuds and competition among the Putteedars holding under the same Pottah, of which sundry instances had occurred.

With a view therefore of remedying and providing against these abuses, two more sections were enclosed, which it was proposed should be added to the Indigo Regulation.

XV. European manufacturers or planters of Indigo are prohibited from making any loan of money to Amils, Tehseeldars, Zemindars, Putteedars, Farmers or Ryots, or any advance of money to any of the aforesaid descriptions of natives, on plea of such advance being made on account of, and in view to a future contract to be entered into for the raising of Indigo, on penalty of the amount of such loans or advances being irrecoverable in any Court of Justice within the Zemindaree, and of the person making the loan or advance being liable to be recalled to the Presidency for contravention of this rule.

XVI. European manufacturers or planters of Indigo are prohibited from detaining cattle, that may stray or get or be driven into the fields in which their Indigo may be growing, longer than may be necessary to ascertain the owners of such cattle (for which no longer period than 12 hours shall be deemed requisite) so as to enable them to prosecute, if they think fit, for the penalties enacted for such cases of trespass by the orders passed by the acting Resident at Benares, under dates the 15th and 20th November 1792, which are, four annas per head for the first, eight annas for the second, and one Rupee for the third trespass by the cattle of the same owner, but the Judge of the Court is to be satisfied, at the time he finds the trespass proved and awards the penalties thus provided, that real damage has been sustained to the amount of them, or otherwise he is to limit the sum of the indemnification to the amount of the injury sustained.

